

Assumer directement la responsabilité de la garde des ressources documentaires de l'Agence et en prendre soin. Les ressources documentaires peuvent être facilement remplacées en communiquant avec des maisons d'édition, mais cela risque de prendre du temps.

Assumer directement la responsabilité du cycle de vie (exploitation, entretien, remplacement et protection) des BI appartenant à l'Agence ou loués/gérés par celle-ci. Le personnel de l'Agence a absolument besoin de ces ressources pour exercer ses fonctions, tandis que les membres du public et les autres clients en ont également besoin pour communiquer avec l'Agence. Il serait extrêmement difficile et coûteux de remplacer ces BI.

Assumer la responsabilité de gérer les activités de réparation, entretien et renouvellement de la flotte de véhicules servant aux déplacements du personnel local de l'Agence. Le personnel de l'Agence a absolument besoin de ces véhicules pour exercer ses fonctions. Le remplacement de ces véhicules serait long et coûteux.

Assumer la responsabilité des systèmes de contrôle de l'accès aux locaux de l'ADRC, l'administration de la sécurité des ordinateurs personnels, des ordinateurs portatifs, etc. Le fait de ne pas protéger les locaux et le matériel électronique risque de compromettre la confidentialité des renseignements sur la clientèle et d'entraîner une baisse de la productivité. Les activités de réparation et récupération sont coûteuses et peuvent prendre du temps.

Utiliser un ordinateur personnel et portatif, des téléphones cellulaires, des logiciels, du matériel et des fournitures de bureau dans l'exercice de ses activités quotidiennes, et prendre soin de tout ce matériel. Il est facile de remplacer ces articles, mais ils peuvent être coûteux.

## **(6) Surveillance de la conformité**

Assurer le contrôle de la qualité afin que les gestionnaires des différents services, les employés et le personnel des finances respectent et appuient les règlements ainsi que les normes, les directives administratives, les politiques et les procédures de l'Agence. La personne titulaire a le pouvoir de refuser le travail qui n'est pas conforme et d'appliquer les mesures correctives qui s'imposent.

Faire respecter les directives sur les voyages et les réinstallations; pour ce faire, vérifier les rapports sur les déplacements et les réinstallations en ayant la marge de manœuvre nécessaire pour accepter ou rejeter les dépenses présentées par le personnel.

Veiller à ce que le personnel des FA respecte les politiques et les procédures du Conseil du Trésor et de l'Agence quand il fait des achats de biens et de services et effectue des opérations financières en vertu de la *Loi sur la gestion des finances publiques*, en ayant la marge de manœuvre nécessaire pour accepter ou rejeter les achats et les opérations financières effectués.

Surveiller et vérifier les produits des tiers afin d'assurer qu'ils respectent les politiques et procédures du Conseil du Trésor et de l'Agence concernant les achats, les ententes commerciales et les exigences en matière de soumissions pour les entrepreneurs et les fournisseurs en vertu du Règlement sur les marchés de l'État et de l'Agence, tout en ayant le pouvoir de refuser l'entrepreneur ou le fournisseur. Le rejet d'un contrat peut conduire à la médiation, à l'arbitrage ou à des situations litigieuses.

S'assurer que tous les employés connaissent les mesures de sécurité relatives aux systèmes et qu'il existe un cadre permettant de respecter les dispositions et les règlements.

Faire de la médiation dans les conflits opposant la direction au syndicat et la direction aux employés au sein de la Division FA, et appliquer les lois et les règlements relatifs aux ressources humaines, ainsi que les dispositions relatives aux droits de la personne et les conventions collectives afin d'amener les parties à s'entendre.

Prendre les mesures nécessaires pour assurer que les dispositions relatives à la santé et à la sécurité ainsi que les codes du bâtiment sont appliqués et respectés lors de la construction ou de la rénovation des immeubles afin de garantir un milieu de travail sécuritaire aux employés.

## ***Habileté***

### **(7) Application de la connaissance du domaine de travail**

Connaître les théories, les principes et les pratiques propres à la comptabilité, y compris les pratiques et les principes comptables généralement reconnus, qui s'appliquent aux secteurs public et privé. Agir à titre de personne-ressource en matière de finances auprès des autres gestionnaires de la zone. Connaître les principes qui sous-tendent les cycles d'activités et la gestion financière, y compris les méthodes, les techniques et les pratiques qui se rapportent à la planification, à la gestion et à la surveillance des budgets, des recettes, des dépenses et des ressources, au rapprochement des données financières et, enfin, à la reddition de comptes sur les budgets, les recettes, les dépenses et l'utilisation des ressources et ce, afin de coordonner la planification et le contrôle des finances et de respecter les normes professionnelles en matière de rapports financiers. Ces connaissances sont nécessaires pour gérer la prestation de services financiers et comptables, et fournir de l'orientation et des conseils spécialisés à l'équipe de gestion.

Connaître les principes, les pratiques et les théories de gestion pour offrir des services financiers et administratifs par l'entremise de gestionnaires subalternes dans différents secteurs d'activités. Il faut à cette fin établir des normes, des objectifs, des buts et des priorités en matière de services, déterminer les besoins en ressources, autoriser et gérer les ressources humaines et financières, approuver les plans de travail, coordonner et attribuer le travail, fournir des directives et de l'orientation, et surveiller le rendement par rapport aux produits à livrer.

Gérer les théories, les principes, les pratiques et les techniques propres au domaine des services financiers et administratifs (p. ex. contrats, achats, locaux, télécommunications, sécurité, courrier, documents, gestion des stocks, communications et gestion de la flotte) afin de diriger la prestation de ces services aux gestionnaires clients, de concevoir et effectuer des vérifications/examens pour assurer la conformité aux exigences, et de fournir de l'orientation et des conseils spécialisés sur toutes les questions connexes.

Connaître à fond les théories et les techniques propres à la gestion des ressources humaines, en mettant l'accent sur la constitution d'équipes, le comportement organisationnel, le leadership et la dynamique de groupe. Ces connaissances servent à recruter, maintenir, motiver, diriger, encourager, discipliner et constituer des équipes de travail efficaces, à évaluer le rendement et à mettre en œuvre des programmes de perfectionnement du personnel. Connaître les pratiques commerciales généralement reconnues, les tendances et les progrès technologiques, les possibilités de partenariat, les tendances socio-économiques, culturelles, démographiques, etc., pour fournir des conseils spécialisés aux gestionnaires et au personnel qui traitent avec des entités extérieures au gouvernement fédéral, offrir un meilleur service à la clientèle et mieux planifier les opérations.

Connaître et comprendre les différentes sortes de stratégies et de tactiques de négociation, telles que le mode substitutif de règlement des différends, la négociation de liens interministériels, la négociation dans un contexte de relations de travail et la négociation interculturelle, pour traiter avec des organismes fournisseurs, d'autres ministères, des groupes autochtones, des syndicats, etc.

Connaître les techniques de résolution de problèmes (p. ex. analyse des causes profondes, décomposition et remue-ménages) afin de régler des problèmes administratifs et techniques et des problèmes concernant le personnel.

Connaître les techniques d'organisation, de formation et de présentation afin de planifier et d'animer des réunions, des conférences et des séminaires, et de coordonner les activités administratives.

### **(8) Connaissance du contexte**

#### **A. Sa propre unité de travail :**

Connaître le mandat et la structure de l'organisation ainsi que le rôle et les responsabilités au sein de l'unité de travail. Ces connaissances sont nécessaires pour diriger et gérer le personnel, coordonner les activités, recommander et mettre en œuvre des changements à la structure organisationnelle, répondre aux exigences de nombreux projets et aux priorités concurrentielles pour prendre des décisions éclairées dans des situations complexes, importantes et litigieuses.

Connaître les pratiques de gestion, ainsi que le processus de budgétisation et de planification opérationnelle de l'unité de travail afin d'assurer d'une manière efficiente et efficace la prestation des services, le partage de l'information et la coordination des activités, et éviter les efforts inutiles.

Connaître les membres de l'équipe, leurs points forts, leurs compétences, leurs besoins de perfectionnement et leurs aspirations de carrière afin d'attribuer efficacement le travail tout en fournissant orientation et conseils sur une base individuelle.

#### **B. Agence des douanes et du revenu du Canada :**

Connaître la mission, le mandat et la structure organisationnelle de l'Agence pour aider les gestionnaires à établir leurs niveaux de services financiers et administratifs, pour comprendre leurs besoins et priorités en matière de programmes et pour élaborer, établir et promouvoir des initiatives visant à améliorer l'exécution des programmes dans les différents secteurs d'activités.

Connaître la structure et les programmes de l'organisation pour surveiller, évaluer et diriger l'amélioration continue du processus, et pour garantir que les politiques et pratiques locales en matière de finances et d'administration sont conformes à celles de l'Agence.

Connaître les politiques et les règlements de l'Agence en matière de sécurité pour assurer la confidentialité des données sur les clients et la sécurité des employés.

Connaître les réseaux téléphoniques de l'Agence afin d'utiliser efficacement les services disponibles et de déterminer les besoins futurs.

#### **C. Autres ministères et organismes fédéraux :**

Connaître les politiques, les règlements, les directives et les lignes directrices de l'organisme central en matière de finances et d'administration touchant plusieurs secteurs (p. ex. contrats, télécommunications, biens immobiliers) ainsi que d'autres dispositions administratives pour donner des conseils et faire des recommandations à l'équipe de gestion.

#### **D. Secteur privé et autres secteurs publics canadiens :**

Connaître l'organisation et les services de la police locale et de la police fédérale pour fins de planification et intervention en matière de sécurité, et connaître aussi les organisations locales d'intervention en cas d'incendie et autres situations d'urgence, pour les consulter et s'assurer que les plans locaux d'intervention en cas d'urgence sont adéquats pour protéger la santé et la sécurité des employés. Ces connaissances sont nécessaires pour donner des conseils et faire des recommandations à l'équipe de direction.

#### **E. Secteurs publics et privés internationaux :**

Connaître le mandat de différents organismes américains (p. ex. General Services Administration, US Customs, US Immigration, gouvernements des États, compagnies de services publics, etc.) et le rôle qu'ils jouent dans le mouvement transfrontalier des gens, des biens et des services. Ces connaissances sont nécessaires pour encourager les partenariats, négocier des ententes financières et administratives telles que le partage des responsabilités en matière de réparation et d'entretien des installations frontalières, la construction conjointe d'installations frontalières communes, le partage des services publics, etc.

**F. Législation et réglementation :**

Connaître à fond et comprendre la *Loi sur l'Agence des douanes et du revenu du Canada*, la *Loi et le Règlement sur la gestion des finances publiques*, l'Accord nord-américain de libre-échange (ALENA), l'Accord sur le commerce intérieur, la *Loi et le Règlement sur la disposition des biens de la Couronne*, le SIMDUT, la *Loi sur les relations de travail dans la fonction publique*, la *Loi sur l'emploi dans la fonction publique*, la *Loi sur l'accès à l'information* et la *Loi sur la protection des renseignements personnels*, le Code canadien du travail, tous les règlements provinciaux sur la sécurité, les lignes directrices sur la santé et la sécurité au travail, le règlement fédéral sur les incendies, les conventions collectives, la *Loi sur les langues officielles*, la *Loi canadienne sur les droits de la personne* et la *Loi sur l'équité en matière d'emploi*. Ces connaissances sont nécessaires pour donner des conseils et des directives stratégiques efficaces à divers intervenants (internes et externes), pour élaborer, établir et promouvoir des initiatives visant à améliorer l'exécution des programmes et des services, pour assurer que toutes les opérations commerciales et fonctions opérationnelles de l'Agence sont conformes aux mandats de cette dernière, et pour assurer qu'une diligence est exercée en ce qui a trait à la santé et à la sécurité du personnel.

### (9) Communication

**A. Réception :**

Habiletés de lecture et d'écoute, et capacité d'interpréter les messages implicites, pour pouvoir communiquer avec les employés afin de résoudre des problèmes interpersonnels ou opérationnels, et de traiter de questions d'ordre disciplinaire ou concernant les griefs. Il faut faire preuve de sensibilité et de perspicacité pour comprendre les vraies questions et préoccupations, particulièrement si les subalternes ont de la difficulté à s'exprimer ou à comprendre les problèmes liés au rendement, aux opérations ou à des questions d'ordre personnel.

Habiletés de lecture et d'écoute pour comprendre les préoccupations, questions et problèmes exprimés par les clients, les collègues et l'équipe de direction, afin de pouvoir fournir des analyses et des conseils éclairés.

Habiletés de lecture et d'écoute pour lire des politiques et des procédures techniques relatives aux finances, à l'administration ou aux ressources humaines, les interpréter, les comprendre et les appliquer, pour être en mesure de donner des avis et des conseils aux gestionnaires et aux employés.

Habiletés d'écoute active pour assimiler l'information transmise par les gestionnaires, le personnel, les organismes fournisseurs, les fonctionnaires d'autres ministères, le public et/ou la clientèle, car il est possible que leurs demandes de renseignements, leurs inquiétudes et leurs demandes soient difficiles à comprendre.

Habiletés pour lire un large éventail de textes, de journaux et de périodiques pour se tenir au courant des changements, des innovations et des tendances de pointe dans le domaine de la gestion financière et administrative, de la gestion des ressources humaines et dans les domaines connexes, et pour pouvoir discuter de leurs répercussions avec les gestionnaires et le personnel.



## **B. Transmission:**

Habiletés d'expression verbale et écrite pour faire des exposés aux cadres de direction locaux, régionaux et nationaux sur différents sujets, y compris le budget, les opérations, les incidents de sécurité et autres questions administratives. Ces cadres peuvent ne pas être bien au courant de ces situations, et il peut être nécessaire de les persuader du bien-fondé des mesures proposées.

Habiletés d'expression verbale, de rédaction et de négociation pour élaborer et fixer, de concert avec le personnel, les buts, les objectifs et les critères de mesure du rendement, et communiquer les résultats des évaluations du rendement aux personnes concernées.

Habiletés d'expression verbale pour négocier le contenu et la mise en œuvre des échéanciers relatifs aux produits à livrer. Il faut à cette fin négocier avec les gestionnaires, les clients et les entrepreneurs afin de s'entendre sur les attentes, les priorités, les échéanciers et les produits à livrer.

Habiletés de négociation pour régler les conflits en milieu de travail à la satisfaction des parties en s'assurant que toutes les questions et préoccupations sont prises en considération.

### **(10) Habiletés motrices et sensorielles**

Dextérité et coordination pour utiliser un clavier d'ordinateur en vue de la préparation quotidienne de la correspondance.

## ***Effort***

### **(11) Effort intellectuel**

Négocier et formuler des stratégies et des plans financiers pour permettre aux gestionnaires d'exécuter leurs programmes en respectant les limites budgétaires et les contraintes financières existantes. Il faut à cette fin s'entretenir avec les gestionnaires des différents secteurs d'activité pour déterminer leurs buts, priorités, stratégies et plans annuels et pluriannuels pour l'exécution des programmes. L'effort exigé augmente du fait qu'il faut faire preuve de jugement et d'initiative et concilier les limites budgétaires et les exigences conflictuelles des programmes. L'effort exigé est d'autant plus grand qu'il faut fournir des services à plusieurs bureaux géographiquement dispersés dont certains doivent rester ouverts en tout temps.

Élaborer des stratégies pour assurer l'efficacité des opérations et optimiser l'utilisation des allocations budgétaires. Remettre en question les méthodes de travail traditionnelles et trouver des méthodes novatrices de prestation des services relatifs aux finances et à l'administration. L'effort exigé augmente durant les périodes de restrictions budgétaires et de financement incertain. Il est indispensable de gérer les priorités concurrentes relatives aux programmes/opérations dans un contexte de dépenses discrétionnaires limitées.

Négocier et établir des partenariats et des alliances stratégiques avec d'autres ministères fédéraux, les gouvernements provinciaux, les administrations municipales locales, certains organismes américains, et le secteur privé. Protéger les intérêts canadiens lors des négociations concernant les services communs dans les installations frontalières partagées. Les services en question sont notamment les suivants : construction et entretien d'installations conjointes, ententes de partage des coûts, questions relatives à la santé, qualité de l'eau, enlèvement de la neige, égouts, évaluations du milieu et services publics. Au nombre des contraintes figure la nécessité de desservir un vaste secteur géographique comportant de nombreuses installations frontalières et à l'intérieur du pays.

Analyser des politiques, des directives, des lignes directrices et des systèmes nouveaux ou modifiés, et évaluer leurs répercussions sur les opérations avant de procéder à leur mise en oeuvre. Contribuer à l'élaboration des politiques ou des systèmes afin d'accroître l'efficacité et participer à l'administration financière et administrative générale de l'Agence. L'effort exigé augmente lorsque la politique ou le système a des répercussions sur les opérations. La difficulté de cette tâche augmente du fait qu'il faut cerner et régler les problèmes des clients dans des délais serrés.

Trouver des solutions aux problèmes annuels et permanents liés aux finances et aux ressources humaines et, à cette fin, analyser des données, identifier et évaluer des options, et examiner les conséquences des différents choix. L'effort exigé augmente à cause des délais serrés et de la nécessité de consulter divers intervenants ayant des besoins différents.

Coordonner et regrouper des documents de planification à court et à long terme ayant des répercussions financières (mise à jour annuelle des niveaux de référence, plan des dépenses) pour les secteurs opérationnels et ministériels désignés. L'effort exigé augmente lorsqu'il faut examiner et réviser les documents soumis, proposer des améliorations, chercher à faire approuver les plans opérationnels et les plans d'activités, et respecter des délais serrés et non négociables.

Surveiller et analyser les écarts dans les dépenses et les recettes afin d'établir les tendances et de les signaler à la direction. Un effort accru peut être exigé lorsqu'il s'agit de formuler des recommandations visant à corriger les écarts importants.

Examiner, analyser et défendre des demandes de financement, justifier les besoins et effectuer des analyses coûts-avantages et des évaluations des risques afin d'obtenir des fonds pour les programmes. L'effort exigé augmente quand les demandes de financement sont de nature délicate ou urgente ou qu'elles ne sont pas adéquatement justifiées.

Analyser, évaluer et négocier des propositions de contrats, y compris des plans détaillés et complexes concernant de grands projets afin d'assurer la conformité aux politiques, normes et règlements gouvernementaux. La difficulté de cette tâche peut augmenter en raison de la nécessité d'intégrer et de gérer plusieurs contrats dans le cadre des grands projets.

Faire enquête et régler les plaintes et les différends avec les organismes fournisseurs et les entrepreneurs concernant les spécifications, les modifications apportées au projet et les réclamations. Cette tâche est d'autant plus difficile qu'il faut tenir compte des contraintes politiques, sociales, économiques, juridiques, environnementales et budgétaires, tout en respectant les échéances. Il faut aussi traiter avec de nombreuses personnes (p. ex. courtiers, comptables) et les organisations municipales des grandes villes.

S'assurer que les plans de construction et d'aménagement des locaux à bureaux respectent tous les codes du bâtiment applicables aux niveaux fédéral et provincial, ainsi que les exigences opérationnelles et en matière de programmes de l'Agence. Au nombre des contraintes figurent la portée du projet, les échéanciers et les restrictions budgétaires.

Résoudre des problèmes techniques ou reliés aux systèmes. L'effort augmente en raison du caractère délicat des problèmes en question et de la nécessité de consulter les intervenants.

Élaborer un programme de vérification sécuritaire, effectuer des enquêtes et des vérifications de sécurité, interpréter les résultats et préparer des rapports avec des recommandations, ou prendre immédiatement des mesures pour régler les problèmes urgents. L'effort exigé augmente en raison du caractère délicat des questions et des recommandations ainsi que de la nécessité de consulter d'autres parties.

Gérer des projets de grande envergure et négocier les différents aspects de ces projets (modalités, stratégies, échéanciers, rôles et responsabilités) avec un groupe hétérogène de cadres supérieurs ayant des préoccupations et des besoins particuliers, tout en respectant les contraintes et les objectifs spécifiques du projet.

Cerner et évaluer les besoins en information sur les coûts pour aider à concevoir des structures de codage et recommander des ajouts ou des suppressions. Ces structures de codage servent à faire le suivi des dépenses et fournissent aux gestionnaires les renseignements budgétaires dont ils ont besoin. L'effort requis est fonction du nombre et de la complexité des demandes de modification aux structures de codage, et augmente quand il y a des changements organisationnels.

S'efforcer continuellement de bien comprendre les politiques, directives et lignes directrices en évolution constante du gouvernement et de l'Agence en ce qui regarde les finances, la gestion des ressources humaines et l'administration. Parmi les contraintes figurent la complexité de l'organisation, les exigences multiples et conflictuelles, les questions et interruptions incessantes et les délais serrés qui limitent le temps disponible pour la résolution des problèmes.

## **(12) Attention soutenue**

Attention soutenue pour communiquer de vive voix (téléphone) avec le personnel des bureaux satellites. Il faut écouter attentivement afin de pouvoir analyser, comprendre et interpréter les demandes d'orientation et régler des problèmes opérationnels ou des problèmes concernant le personnel.

La personne titulaire peut généralement choisir le moment et la durée d'une telle concentration, mais ce n'est pas toujours le cas.

## **(13) Effort psychologique/émotionnel**

Soutenir le fonctionnement des installations dont certaines restent ouvertes en tout temps. Les problèmes sont imprévisibles et les réactions doivent être immédiates. Il peut s'agir de problèmes relatifs à l'entretien et à la réparation des postes frontaliers, au système de sécurité et de soutien pour réagir à des manifestations et à des menaces faites aux employés. Il peut être nécessaire de déployer des ressources ou de faire appel à des entrepreneurs.



Composer avec les priorités concurrentes des nombreux clients, les restrictions financières, les exigences opérationnelles changeantes et la pénurie d'employés qualifiés. La personne titulaire doit répondre aux attentes de la clientèle, affecter les ressources et dispenser de la formation tout en faisant preuve de professionnalisme et en demeurant positif dans les relations avec la clientèle.

Faire des évaluations du rendement et fournir de l'orientation et de l'encadrement aux employés pour encourager leur perfectionnement professionnel, tout en respectant les échéances des autres activités. Cette tâche n'est pas facile lorsqu'on a affaire à des employés dont le rendement est inadéquat. Composer avec les employés émotifs.

Régler des griefs et des conflits et prendre des mesures disciplinaires. Rester calme et faire preuve de professionnalisme.

Demeurer calme lorsqu'il faut répondre aux nombreuses plaintes, préoccupations et demandes formulées par les membres du personnel, les gestionnaires et les gestionnaires fonctionnels de l'Agence et/ou lorsqu'il faut respecter des délais très serrés.

Faire preuve d'objectivité lorsqu'il faut trouver des solutions acceptables pour les deux parties lors de différends ou de conflits d'intérêts entre les gestionnaires et les membres du personnel.

#### **(14) Effort physique**

Rester assis jusqu'à deux heures d'affilée pour travailler à l'ordinateur et lire des documents électroniques ou imprimés.

### ***Conditions de travail***

#### **(15) Environnement de travail**

##### **A. Environnement psychologique:**

La personne titulaire doit composer avec des interruptions attribuables au personnel, aux appels téléphoniques et aux visites imprévues, des plaintes, des contraintes de temps et des demandes multiples; elle doit à l'occasion traiter avec des personnes irritées ou impatientes. Ces conditions provoquent souvent des situations stressantes d'une durée variable.

La personne titulaire doit visiter des bureaux géographiquement dispersés, parfois dans un bref délai, et du jour au lendemain, ce qui a une incidence négative sur sa vie personnelle/familiale.

##### **B. Environnement physique :**

Exposition aux reflets des écrans d'ordinateur et fatigue causée par les longues heures passées en position assise devant un ordinateur.





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

## WORK DESCRIPTION - DESCRIPTION DE TRAVAIL

|  |  |  |  |
|--|--|--|--|
| Position Number - Numéro du poste  |  | Job Title - Titre du poste<br>Junior Auditor   |  |
| Job Classification -<br>Classification du poste<br>AU-01   | Job Type - Type d'emploi<br>Headquarters Regional National<br><input checked="" type="checkbox"/> Adm. centrale <input type="checkbox"/> Régional <input type="checkbox"/><br>National |  | Effective Date - Date d'entrée en vigueur<br>April 7, 2015 |
| Department/Agency<br>Ministère/organisme<br>Canada Border Services Agency<br>Agence des services frontaliers du Canada | Functional Authority - Autorité fonctionnelle  |  | National Occupation Code - Code national des professions   |
| Organizational Component - Composante organisationnelle  |  |  |  |
| Rating - Cotation  |  |  |  |
| Geographic Location - Lieu géographique<br>HQ/AG   |  | Job/Generic Number - Numéro d'emploi de générique<br>20021401                            |  |
| Special Instructions - Instructions spéciales  |  |  |  |
| Supervisor Position Number -<br>Numéro du poste du surveillant   |  | Supervisor Position Title - Titre du poste du surveillant<br>Manager - Verification Unit |  |
| Supervisor Position Classification - Classification du poste du surveillant<br>AJ-06                                   |  |  |  |

### **Client Service Results - Résultats axés sur le service à la clientèle**

Junior member of a team of auditors at headquarters providing technical expert guidance to Canada Border Services Agency (CBSA) multidisciplinary teams located in Headquarters and the regions on accounting and auditing matters with respect to verifications related to trade programs, and developing and disseminating national verification procedures that incorporate Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).

## **Key Activities - Activités principales**

- 1 Responsible for the direct verification of select trade compliance cases  
Following the conclusion of trade compliance verifications, accountable for the decisions rendered to parties.
- 2 Delivers technical accounting and audit expert guidance to headquarters divisions of the CBSA and CBSA regional offices concerning the conduct of trade compliance verifications (related to at least one of the trade programs, such as the origin, valuation, tariff classification, and trade incentive programs, among other programs).
- 3 Assists in the development and delivery of technical accounting, audit training within the CBSA relating to trade compliance verifications covering the one or more disciplines (such as origin, valuation, tariff classification, trade incentives, etc.) with which the incumbent is familiar.
- 4 Assists more senior auditors in developing and implementing, under the ultimate supervision of the Manager of the Verification Unit, the CBSA's national verification policies and procedures as they relate to compliance with trade programs (origin, valuation, trade incentives, tariff classification, etc.) These policies and procedures are applied and adapted to the verification of the accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to validate their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm that these organizations are in compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.
5. Actively seeks exposure to, and experience conducting, compliance verifications with respect to one or two specific trade programs, so as to develop professionally.

|  |   |
|--|---|
| <b>Employee's Statement    Déclaration de l'employé</b>  |   |
| I certify that I have received this work description    J'atteste que j'ai reçu cette description de travail   |   |
| Name of Employee – Nom de l'employé  | <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="display: flex; justify-content: space-between; font-size: small;"> <span>Signature</span> <span>Date</span> </div>   |
| <b>Supervisor's Statement – Déclaration du surveillant</b>   |   |
| This work description accurately describes the work assigned to this position<br>Cette description de travail décrit adéquatement le travail assigné à ce poste  |   |
| Name of Supervisor – Nom du surveillant  | <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="display: flex; justify-content: space-between; font-size: small;"> <span>Signature of Supervisor    Signature du surveillant</span> </div> </div> <div style="flex: 0.5; text-align: center;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Date</div> </div> </div> |
| <b>Delegated Authority – Autorité délégué</b>  |   |
| I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above<br>J'approuve les responsabilités décrites dans cette description de travail et autorise son utilisation à (aux) l'endroit(s) de travail mentionné(s) ci-dessus |   |
| Name/Title – Nom/titre   | <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature</div> </div> <div style="flex: 0.5; text-align: center;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Date</div> </div> </div>   |



### **Skill – Habiletés**

Comprehensive knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), International Accounting Standards (IAS), Standards for Assurance Engagements, as well as general management, business and administrative practices is required to oversee the planning and delivery of trade compliance verifications. In this context, the trade compliance verification program consists of several distinct and separate components (related to, among others, verifying the origin, valuation, tariff classification, and eligibility for trade incentives of goods), an extensive knowledge of at least one of which is required. As part of regular duties, knowledge should be sought and experience obtained with respect to the specific programs to which the incumbent is assigned.

Knowledge of how GAAP and GAAS are applied and adapted to the auditing of accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to determine their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm these organizations' compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.

Basic knowledge of the organization and operations of major domestic and international corporations operating in diverse industries, the current business environment, business practices, supply chain management, production practices, tax planning methods and reporting structures are required to identify potential trade compliance risks and to anticipate technical challenges as well as future trade developments internationally.

Basic knowledge of foreign accounting standards is required to understand foreign production practices and price determination in both domestic and international markets.

Knowledge of the CBSA's trade program policies, procedures, and guidelines is required in order to provide guidance to internal stakeholders concerning the conduct of trade compliance verifications

Basic knowledge of the diverse and complex Acts, regulations, and international agreements for which the CBSA is responsible, and how the CBSA organizes itself to meet these responsibilities. Knowledge of the specific and specialized provisions of Acts and regulations related to verifications and audits. The ability to apply this knowledge and provide guidance to regional CBSA offices and other stakeholders concerning potentially contentious issues

Basic understanding of the role of Other Government Departments (OGDs) in negotiating or revising Free Trade Agreements (FTAs) is required to provide basic consultative advice and opinions on issues relating to trade compliance verifications

Excellent verbal and writing communication skills are required to actively provide advice concerning the application of trade compliance policies and technical expertise concerning the resolution of complex issues involving international transactions to regional offices.

Effective negotiating, interviewing and written communication skills are necessary to obtain information from as well as communicate and arrive at a consensus with producers, exporters, importers, and/or their representatives while operating under the mentorship of more senior auditors. Discretion, persuasion, tact and diplomacy are all qualities that are needed with stakeholders on sensitive issues upon whose resolution the survival of a business entity may depend. The incumbent must be able to present complex ideas clearly and succinctly

## **Effort – Efforts**

Effort is required to analyze and interpret the legislative framework under which the CBSA operates with regards to trade compliance as well as professional principles and standards (GAAP, GAAS, IAS and the Standards for Assurance Engagements), and to assess and present trade verification compliance issues for presentations to a variety of audiences. Effort is also required in order to ensure a complete understanding of the positions being presented by other parties and to judge their impact on the CBSA's own position in order to collaborate and develop consistent compliance solutions and verification procedures.

Effort, as well as initiative and judgement, are required to assist in the development and modification of the national policies, procedures, and standards with respect to the verification of trade compliance programs and in providing consultative advice to stakeholders. In this context, decisions can be precedent setting and national in scope as they have the potential to affect the overall effectiveness of Canada's trade compliance regime (encompassing the application of specific trade incentive programs, the application of FTAs, the declared value of imported goods, etc.). These decisions have a significant impact as they directly affect the operations and prosperity of stakeholders, particularly importers, and the ease with which Canadians can trade internationally.

Emotional and psychological effort is required during a verification in order to establish and maintain meaningful contact with corporate clients, their representatives, and counsel in order to discuss and resolve contentious issues for which the incumbent has the responsibility, under the guidance of more senior auditors, to seek common ground and agree to resolutions of considerable significance on behalf of the CBSA. Emotional and psychological effort is also required in order to maintain productive relationships with regional staff without the same technical prowess with respect to accounting and auditing, and to be in a position to provide constructive advice and guidance on a day-to-day basis.

The work normally takes place in a standard office environment where physical conditions in the workplace are good most of the time. International travel involves carrying heavy luggage through airline terminals as well as between the hotel and the meetings.

Extensive travelling, e.g. within Canada as well as to and from the United States of America, Mexico and other countries, for periods of up to three weeks at a time requires physical effort to adjust to several time zones. Traveling abroad can result in psychological and emotional effort resulting from the anxiety and stress of working in foreign environments, and the potential of contracting serious illnesses from travel and work in third world or emerging economy countries.

### **Responsibility – Responsabilités**

Provides functional advice and direction in the planning and the conduct of field audits of importers, foreign exporters and manufacturers, mentors, motivates and counsels regional trade compliance personnel, facilitates the sharing of work among team members, assists in resolving conflicts within the team and between members of the team and clients (both internal and external to the CBSA), and complies with the CBSA Code of Conduct, and the Terms and Conditions of Employment.

Communicates and engages with stakeholders on national verification policies and procedures and on the results of individual verifications. These stakeholders can include importers, foreign exporters/producers, consultants, brokers, legal counsel, members of Canadian industry, industry lobby groups, foreign international administrations, regional trade offices within the CBSA and OGDs.

Responsible and accountable for the use and care of the assigned personal computer hardware and software, office equipment, reference material, books and supplies. In addition, responsible for the custody and protection of client sensitive information (protected information) collected from foreign exporters/producers and from Canadian importers during the course of an audit, to be used by auditors to support the results of trade compliance verifications.

### **Working Conditions - Conditions de travail**

The work is characterized by conflicting, multiple, and unpredictable demands with very tight deadlines as well as complaints, public criticisms, and frequent interruptions. The work requires personal involvement in contentious cases and issues as well as confrontational situations. There is a requirement to attend lengthy meetings and make presentations on controversial issues to stakeholders. High stress levels and fatigue can result from the volume of work within short timeframes.

Work is normally conducted within a traditional office environment, including offices and boardrooms. Working in open concept office space, exposure to noise and frequent interruptions from staff and external parties, glare from computer monitors, and long periods of time operating a computer and attending meetings are expected.

Travel is completed with the use of commercial airlines, rented vehicles, and government-rated hotels or equivalents. When conducting on-site verifications, the work environment may be noisy, poorly lit or inadequately heated/cooled.

### **Additional Information - L'information additionnelle**





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WORK DESCRIPTION COVER SHEET / PAGE COUVERTURE DE LA DESCRIPTION DE TRAVAIL

SECTION A: JOB INFORMATION / INFORMATION RELATIVE À L'EMPLOI

|  |  |   |
|--|--|---|
| Job Title / Titre d'emploi<br>Auditor  | Job/Genetic Number / Numéro d'emploi/de générique<br>AU02X01 20047881            |   |
| Department/Agency / Ministère/Agence<br>CBSA   | Job Effective Date / Date d'entrée en vigueur emploi<br>January 1 2020           |   |
| Job Classification / Classification de l'emploi<br>AU-02   | Functional Authority (if applicable) /<br>Autorité fonctionnelle (si applicable) | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi |
| Job Ratings / Degrés d'emploi<br>2/116 + A2/117 + 2/60 + 1/ 5 = 308  | Supervisor Position Classification /<br>Classification du poste du superviseur   | OCC and NOC /0111<br>CCP et CNP                                     |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique | Special Instructions (References) / Instructions spéciales (références)          |   |

SECTION B: POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|   |  |   |
|---|--|---|
| Position Number / No. de poste  | Effective Date / Date effective                                |   |
| Branch/Region /<br>Direction générale/Région                          | Directorate/District<br>Direction/District                     | Division  |
| Supervisor position Number /<br>No. de poste du superviseur           | Supervisor Group and Level /<br>Group et niveau du superviseur | Supervisor Job Title /<br>Titre d'emploi du superviseur |
| Org Unit / Unité org.   | Cost Centre / Centre de coût                                   | Geographic Location /<br>Lieu géographique              |
| Linguistic Profile / Profil linguistique                              | Security Requirements / Exigences en matière de<br>sécurité    | Other / Autre<br>Armed/Uniformed / Arme à feu/uniforme  |
| Communication Requirements /<br>Exigences en matière de communication | Special Instructions / Instructions spéciales:                 |   |

SECTION C : AUTHORIZATION AND SIGNATURES / AUTORISATION ET SIGNATURES

|   |   |  |  |
|---|---|--|--|
| Employee<br>Employé                           | <i>I certify that I have received this work description.<br/>Je certifie que j'ai reçu cette description de travail.</i><br><br>Name / Nom _____ Signature _____ Date _____   |  |  |
| Supervisor<br>Superviseur                     | <i>I have read this work description, and confirm that it accurately describes the work assigned to this position.<br/>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.</i><br><br>Name / Nom _____ Signature _____ Date _____                           |  |  |
| Delegated<br>Authority<br>Autorité<br>Délégué | <i>I have reviewed this work description, and confirm that it accurately describes the work required.<br/>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.</i><br><br>Doug Bond _____ Original signed on _____ 2020-01-27<br>Name / Nom _____ Signature _____ Date |  |  |



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## **Client Service Results - Résultats axés sur le service à la clientèle**

Member of a team of auditors within a regional Trade Operations Division conducting complex trade compliance verifications and other compliance interventions dealing with complex issues and providing technical expert guidance to Canada Border Services Agency (CBSA) Senior Officers Trade Compliance (SOTCs) located in the region on accounting and auditing matters with respect to verifications and other compliance interventions related to trade programs

## **Key Activities - Activités principales**

- 1 Responsible for the direct verification of complex trade compliance cases and other compliance interventions dealing with complex issues, as well as for consulting on technical accounting/auditing guidance with the other auditors within the regional Audit Unit (unit). Following the conclusion of trade compliance cases, accountable for the decisions rendered to parties.
- 2 Provides feedback and a regional/operational perspective in the development and implementation of the CBSA's national verification and other compliance interventions policies and procedures as they relate to compliance with trade programs (origin, valuation, trade incentives, tariff classification, etc.). These policies and procedures are applied and adapted to the verification and review of the accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to validate their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm that these organizations are in compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.
- 3 Provides technical accounting/auditing guidance to the Senior Officers Trade Compliance in the Region.

## **Skill – Habiletés**

Comprehensive knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), International Accounting Standards (IAS), Standards for Assurance Engagements, as well as general management, business and administrative practices is required to oversee the planning and delivery of trade compliance verifications and other compliance interventions. In this context, the trade compliance program consists of several distinct and separate components (related to, among others, verifying the origin, valuation, tariff classification, and eligibility for trade incentives of goods), an extensive knowledge of all of which is required.

Knowledge of how GAAP and GAAS are applied and adapted to the auditing of accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to determine their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm these organizations' compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.

Advanced knowledge of the organization and operations of major domestic and international corporations operating in diverse industries, the current business environment, business practices, supply chain management, production practices, tax planning methods and reporting structures are required to identify potential trade compliance risks and to anticipate technical challenges as well as future trade developments internationally.

Complex is defined as Valuation cases and Exporter Origin cases involving a rule of origin requiring a Regional Value Content/Non-Originating Content or ex-factory price calculation.



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Extensive knowledge of foreign accounting standards is required to understand foreign production practices and price determination in both domestic and international markets.

Extensive knowledge of the CBSA's trade program policies, procedures, and guidelines is required in order to provide guidance to internal stakeholders concerning the conduct of trade compliance verifications and other compliance interventions.

Knowledge of the diverse and complex Acts, regulations, and international agreements for which the CBSA is responsible, and how the CBSA organizes itself to meet these responsibilities. Advanced knowledge of the specific and specialized provisions of Acts and regulations related to verifications, other compliance interventions, and audits.

Excellent verbal and writing communication skills are required to actively provide advice concerning the application of trade compliance policies and technical expertise concerning the resolution of complex issues involving international transactions to the Recourse Directorate when challenges of decisions arising from trade compliance verifications and other compliance interventions occur. In addition, these skills are also required to provide constructive advice and guidance to fellow unit members on an ongoing basis.

Effective negotiating, interviewing and written communication skills are necessary to obtain information from as well as communicate and arrive at a consensus with producers, exporters, importers, and/or their representatives. Discretion, persuasion, tact and diplomacy are all qualities that are needed with stakeholders on sensitive issues upon whose resolution the survival of a business entity may depend. The incumbent must be able to present complex ideas clearly and succinctly.

### **Effort – Efforts**

Effort is required to analyze and interpret the legislative framework under which the CBSA operates with regards to trade compliance as well as professional principles and standards (GAAP, GAAS, IAS and the Standards for Assurance Engagements), and to assess and present highly complex trade verification/compliance issues for presentations to a variety of audiences. Effort is also required in order to ensure a complete understanding of the positions being presented by other parties and to judge their impact on the CBSA's own position in order to collaborate and to provide input on the development of consistent compliance solutions and verification procedures.

Effort as well as initiative and judgement are required in applying the national policies, procedures, and standards with respect to the verification and review of trade compliance programs and in providing consultative advice to internal stakeholders. This work is done under the supervision of the Manager, who will review the work and provide advice and guidance on its proper completion. In this context, decisions can have a significant impact as they directly affect the operations and prosperity of stakeholders, particularly importers, and the ease with which Canadians can trade internationally.

Emotional and psychological effort is required in order to establish and maintain meaningful contact with corporate clients, their representatives, and counsel in order to discuss and resolve contentious issues for which the incumbent has the authority to seek common ground and agree to resolutions of considerable significance as well as the authority to undertake commitments with broad general objectives on behalf of the CBSA. Emotional and psychological effort is also required in order to maintain productive relationships with regional SOTCs without the same technical prowess with respect to accounting and auditing, and to be in a position to provide constructive advice and guidance on a day-to-day basis.



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The work normally takes place in a standard office environment where physical conditions in the workplace are good most of the time. Domestic and international travel involves carrying heavy luggage through air line terminals as well as between the hotel and the meetings.

Extensive travelling, e.g. within Canada as well as to and from the United States of America, Mexico, and other countries, for periods of up to three weeks at a time requires physical effort to adjust to several time zones. Travelling abroad can result in psychological and emotional effort resulting from the anxiety and stress of working in foreign environments, and the potential of contracting serious illnesses from travel and work in third world or emerging economy countries.

### **Responsibility – Responsabilités**

Plans and conducts complex desk and field audits of importers, foreign exporters and manufacturers, facilitates the sharing of work among team members, assists in resolving conflicts within the team and between members of the team and clients (both internal and external to the CBSA), and complies with the CBSA Code of Conduct and the Terms and Conditions of Employment.

Communicates and engages with stakeholders on the results of individual verifications and other compliance interventions. These stakeholders can include importers, foreign exporters/producers, consultants, brokers, legal counsel, and regional trade officers within the CBSA.

Responsible and accountable for the use and care of the assigned personal computer, hardware and software, office equipment, reference material, books and supplies. In addition, responsible for the custody and protection of client sensitive information, protected information, collected from foreign exporters/producers and from Canadian importers during the course of an audit, to be used by auditors to support the results of trade compliance verifications and other compliance interventions.

### **Working Conditions - Conditions de travail**

The work is characterized by conflicting, multiple and unpredictable demands with very tight deadlines as well as complaints, public criticisms, and frequent interruptions. The work requires personal involvement in contentious cases and issues as well as confrontational situations. There is a requirement to attend lengthy meetings and make presentations on controversial issues to stakeholders. High stress levels and fatigue can result from the volume of work within short timeframes.

Work is normally conducted within a traditional office environment, including offices and boardrooms. Working in open concept office space, exposure to noise and frequent interruptions from staff and external parties, glare from computer monitors, and long periods of time operating a computer and attending meetings are expected.

Travel is completed with the use of commercial airlines, rented vehicles, and government-rated hotels or equivalents. When conducting on-site verifications or other on-site compliance interventions, the work environment may be noisy, poorly lit or inadequately heated/cooled.

### **Additional Information - L'information additionnelle**



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## WORK DESCRIPTION - DESCRIPTION DE TRAVAIL

|   |  |  |   |
|---|--|--|---|
| Position Number - Numéro du poste   |  | Job Title - Titre du poste<br>Auditor  |   |
| Job Classification<br>Classification du poste<br>AU-02  | Job Type - Type d'emploi   |  | Effective Date - Date d'entrée en vigueur<br>Apr 2015 |
|   | Headquarters<br><input checked="" type="checkbox"/> Adm centrale<br>National | Regional<br><input type="checkbox"/> Régional<br>National                              |   |
| Department/Agency<br>Ministère/organisme<br>Canada Border Services Agency<br>Agence des services frontaliers du<br>Canada | Functional Authority - Autorité fonctionnelle                                | National Occupation Code - Code<br>national des professions                            |   |
| Organizational Component - Composante organisationnelle   |  |  |   |
| Rating - Cotation   |  |  |   |
| Geographic Location - Lieu géographique<br>HQ/AC  |  | Job/Generic Number - Numéro d'emploi de générique<br>2000108                           |   |
| Special Instructions - Instructions spéciales   |  |  |   |
| Supervisor Position Number -<br>Numéro du poste du surveillant  |  | Supervisor Position Title - Titre du poste du surveillant<br>Manager Verification Unit |   |
| Supervisor Position Classification - Classification du poste du surveillant<br>AU-06                                      |  |  |   |

### **Client Service Results - Résultats axés sur le service à la clientèle**

Member of a team of auditors at headquarters providing technical expert guidance to Canada Border Services Agency (CBSA) multi-disciplinary teams located in Headquarters and the regions on accounting and auditing matters with respect to verifications related to trade programs, and developing and disseminating national verification procedures that incorporate Generally Accepted Accounting Principles (GAAP) and General y Accepted Auditing Standards (GAAS).



## **Key Activities - Activités principales**

- 1 Responsible for the direct verification of trade compliance cases, including large or complex cases, as well as for consulting on technical accounting/auditing guidance with the other auditors within the Verification Unit. Following the conclusion of trade compliance verifications, accountable for the decisions rendered to parties.
- 2 Delivers technical accounting and audit expert guidance to other government organizations (OGDs), headquarters divisions of the CBSA, and CBSA regional offices concerning the conduct of trade compliance verifications (related to at least two of the trade programs, such as the origin, valuation, tariff classification, and trade incentive programs, among other programs).
- 3 Develops and delivers technical accounting/audit training within the CBSA relating to trade compliance verifications covering some of the disciplines (origin, valuation, tariff classification, trade incentives, etc.).
- 4 Develops and implements, under the supervision of the Manager of the Verification Unit, the CBSA's national verification policies and procedures as they relate to compliance with trade programs (origin, valuation, trade incentives, tariff classification, etc.). These policies and procedures are applied and adapted to the verification of the accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to validate their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm that these organizations are in compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.
- 5 Actively seeks exposure to, and experience conducting, compliance verifications related to those trade programs with which the incumbent is unfamiliar, so as to develop professionally.

| Employee's Statement – Déclaration de l'employé  |   |
|--|---|
| I certify that I have received this work description / J'atteste que j'ai reçu cette description de travail  |   |
| Name of Employee – Nom de l'employé  | <div style="display: flex; justify-content: space-between;"> <div>Signature</div> <div>Date</div> </div>  |
| Supervisor's Statement – Déclaration du surveillant  |   |
| This work description accurately describes the work assigned to this position<br>Cette description de travail décrit adéquatement le travail assigné à ce poste  |   |
| Name of Supervisor – Nom du surveillant  | <div style="display: flex; justify-content: space-between;"> <div>Signature of Supervisor – Signature du surveillant</div> <div>Date</div> </div> |
| Delegated Authority – Autorité déléguée  |   |
| I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above<br>J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'endroit(s) de travail mentionné(s) ci-dessus |   |
| Name/Title – Nom/titre   | <div style="display: flex; justify-content: space-between;"> <div>Signature</div> <div>Date</div> </div>  |

### **Skill – Habiletés**

Comprehensive knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), International Accounting Standards (IAS), Standards for Assurance Engagements as well as general management, business and administrative practices is required to oversee the planning and delivery of trade compliance verifications. In this context, the trade compliance verification program consists of several distinct and separate components related to, among others, verifying the origin, valuation, tariff classification, and eligibility for trade incentives of goods. An extensive knowledge of at least one is required. As part of regular duties, knowledge should be sought and experience obtained with respect to those programs for which knowledge is lacking.

Knowledge of how GAAP and GAAS are applied and adapted to the auditing of accounts and financial records of individuals, businesses, non profit organizations, and municipal/provincial governments in order to determine their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm these organizations' compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.

Knowledge of the organization and operations of major domestic and international corporations operating in diverse industries, the current business environment, business practices, supply chain management, production practices, tax planning methods and reporting structures are required to identify potential trade compliance risks and to anticipate technical challenges as well as future trade developments internationally.

Knowledge of foreign accounting standards is required to understand foreign production practices and price determination in both domestic and international markets.

Knowledge of the CBSA's trade program policies, procedures, and guidelines is required in order to provide guidance to internal stakeholders concerning the conduct of trade compliance verifications.

Knowledge of the diverse and complex Acts, regulations, and international agreements for which the CBSA is responsible, and how the CBSA organizes itself to meet these responsibilities. Advanced knowledge of the specific and specialized provisions of Acts and regulations related to verifications and audits. The ability to apply this knowledge and provide guidance to regional CBSA offices and other stakeholders concerning potentially contentious issues.

Basic understanding of the role of Other Government Departments (OGDs) in negotiating or revising Free Trade Agreements (FTAs) is required to provide basic consultative advice and opinions on issues relating to trade compliance verifications.

Knowledge of accounting audit training practices and development techniques is required to design and deliver technical training relating to trade compliance verifications on a national scope to the CBSA, as well as to adapt and deliver these training tools to other international customs administrations in accordance with Canada's international obligations.

Excellent verbal and writing communication skills are required to actively provide advice concerning the application of trade compliance policies and technical expertise concerning the resolution of complex issues involving international transactions to other members of the Verification Unit; and to regional offices.





Effort, as well as initiative and judgement, are required in developing and modifying the national policies, procedures, and standards with respect to the verification of trade compliance programs and in providing consultative advice to stakeholders. In this context, decisions can be precedent setting and national in scope as they have the potential to affect the overall effectiveness of Canada's trade compliance regime (encompassing the application of specific trade incentive programs, the application of FTAs, the declared value of imported goods, etc.). These decisions have a significant impact as they directly affect the operations and prosperity of stakeholders, particularly importers, and the ease with which Canadians can trade internationally.

Emotional and psychological effort is required during a verification in order to establish and maintain meaningful contact with corporate clients, their representatives, and counsel in order to discuss and resolve contentious issues for which the incumbent has the authority to seek common ground and agree to resolutions of considerable significance as well as the authority to undertake commitments with broad general objectives on behalf of the CBSA. Emotional and psychological effort is also required in order to maintain productive relationships with regional staff without the same technical prowess with respect to accounting and auditing, and to be in a position to provide constructive advice and guidance on a day-to-day basis.

The work normally takes place in a standard office environment where physical conditions in the workplace are good most of the time. International travel involves carrying heavy luggage through airline terminals as well as between the hotel and the meetings.

Extensive travelling, e.g. within Canada as well as to and from the United States of America, Mexico, and other countries, for periods of up to three weeks at a time requires physical effort to adjust to several time zones. Travelling abroad can result in psychological and emotional effort resulting from the anxiety and stress of working in foreign environments, and the potential of contracting serious illnesses from travel and work in third world or emerging economy countries.



### **Working Conditions - Conditions de travail**

The work is characterized by conflicting, multiple, and unpredictable demands with very tight deadlines as well as complaints, public criticisms and frequent interruptions. The work requires personal involvement in contentious cases and issues as well as confrontational situations. There is a requirement to attend lengthy meetings and make presentations on controversial issues to stakeholders. High stress levels and fatigue can result from the volume of work within short timeframes.

Work is normally conducted within a traditional office environment, including offices and boardrooms. Working in open concept office space, exposure to noise and frequent interruptions from staff and external parties, glare from computer monitors and long periods of time operating a computer and attending meetings are expected.

Travel is completed with the use of commercial airlines, rented vehicles, and government-rated hotels or equivalents. When conducting on-site verifications, the work environment may be noisy, poorly lit or inadequately heated/cooled.

### **Additional Information - L'information additionnelle**



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## WORK DESCRIPTION - DESCRIPTION DE TRAVAIL

|   |  |  |  |
|---|--|--|--|
| Position Number - Numéro du poste   |  | Job Title - Titre du poste<br>Senior Auditor   |  |
| Job Classification -<br>Classification du poste<br>AL-03  | Job Type - Type d'emploi<br><input type="checkbox"/> Headquarters<br><input checked="" type="checkbox"/> Adm. centrale<br><input type="checkbox"/> National<br><input type="checkbox"/> Regional<br><input type="checkbox"/> Régional<br><input type="checkbox"/> National |  | Effective Date - Date d'entrée en vigueur<br>April |
| Department/Agency -<br>Ministère/organisme<br>Canada Border Services Agency<br>Agence des services frontaliers du<br>Canada |  | Functional Authority - Autorité fonctionnelle<br>National Occupation Code - Code<br>national des professions |  |
| Organizational Component - Composante organisationnelle   |  |  |  |
| Rating - Cotation   |  |  |  |
| Geographic Location - Lieu géographique<br>HQ/AC  |  | Job/Generic Number - Numéro d'emploi de générique<br>20001086  |  |
| Special Instructions - Instructions spéciales   |  |  |  |
| Supervisor Position Number<br>Numéro du poste du surveillant  |  | Supervisor Position Title - Titre du poste du surveillant<br>Manager - Verification Unit                     |  |
| Supervisor Position Classification - Classification du poste du surveillant<br>AL-06  |  |  |  |

### **Client Service Results - Résultats axés sur le service à la clientèle**

Senior Member of a team of auditors at headquarters providing technical expert guidance to Canada Border Services Agency (CBSA) multidisciplinary teams located in Headquarters and the regions on accounting and auditing matters with respect to verifications related to trade programs, and developing and disseminating national verification procedures that incorporate Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).

### **Key Activities - Activités principales**

- 1 Responsible for the direct verification of large and/or complex trade compliance cases, as well as for consulting on technical accounting and auditing guidance with the other auditors within the Verification Unit. Following the conclusion of trade compliance verifications, accountable for the decisions rendered to parties.
- 2 Delivers technical accounting and audit expert guidance to other government organizations (OGDs), headquarters divisions of the CBSA, and CBSA regional offices concerning the conduct of trade compliance verifications (related to the origin, valuation, tariff classification, and trade incentive programs, among other programs)
- 3 Develops and delivers technical accounting/audit training relating to trade compliance verifications (covering multiple disciplines such as origin, valuation, tariff classification, trade incentives, etc.) within the CBSA
- 4 Develops and implements, under the supervision of the Manager of the Verification Unit, the CBSA's national verification policies and procedures as they relate to compliance with trade programs (origin, valuation, trade incentives, tariff classification, etc.). These policies and procedures are applied and adapted to the verification of the accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to validate their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm that these organizations are in compliance with the provisions of statutes, regulations, international agreements, and contractual obligations

**Employee's Statement – Déclaration de l'employé**

I certify that I have received this work description J'atteste que j'ai reçu cette description de travail

Name of Employee – Nom de l'employé

Signature

Date

**Supervisor's Statement – Déclaration du surveillant**

This work description accurately describes the work assigned to this position  
Cette description de travail décrit adéquatement le travail assigné à ce poste

Name of Supervisor – Nom du surveillant

Signature of Supervisor – Signature du surveillant

Date

**Delegated Authority – Autorité délégué**

I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above  
J'approuve les responsabilités décrites dans cette description de travail et autorise son utilisation à aux l'endroit(s) de travail mentionné(s) ci-dessus

Name/Title – Nom/titre

Signature

Date

### **Skill – Habiletés**

Comprehensive knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), International Accounting Standards (IAS), Standards for Assurance Engagements, as well as general management, business and administrative practices is required to oversee the planning and delivery of trade compliance verifications. In this context, the trade compliance verification program consists of several distinct and separate components (related to, among others, verifying the origin, valuation, tariff classification, and eligibility for trade incentives of goods), an extensive knowledge of all of which is required.

Knowledge of how GAAP and GAAS are applied and adapted to the auditing of accounts and financial records of individuals, businesses, non-profit organizations, and municipal/provincial governments in order to determine their accuracy and reasonableness, and to establish or verify the data therein and thereby confirm these organizations' compliance with the provisions of statutes, regulations, international agreements, and contractual obligations.

Advanced knowledge of the organization and operations of major domestic and international corporations operating in diverse industries, the current business environment, business practices, supply chain management, production practices, tax planning methods and reporting structures are required to identify potential trade compliance risks and to anticipate technical challenges as well as future trade developments internationally.

Extensive knowledge of foreign accounting standards is required to understand foreign production practices and price determination in both domestic and international markets.

Extensive knowledge of the CBSA's trade program policies, procedures, and guidelines is required in order to provide guidance to internal stakeholders concerning the conduct of trade compliance verifications.

Knowledge of the diverse and complex Acts, regulations, and international agreements for which the CBSA is responsible, and how the CBSA organizes itself to meet these responsibilities. Advanced knowledge of the specific and specialized provisions of Acts and regulations related to verifications and audits. The ability to apply this knowledge and provide guidance to regional CBSA offices and other stakeholders concerning potentially contentious issues.

Knowledge of the role of Other Government Departments (OGDs) in negotiating or revising Free Trade Agreements (FTAs) is required to provide consultative advice and opinions on issues relating to trade compliance verifications.

Knowledge of accounting audit training practices and development techniques is required to design and deliver technical training relating to trade compliance verifications on a national scope to the CBSA, as well as to adapt and deliver these training tools to other international customs administrations in accordance with Canada's international obligations.

Excellent verbal and writing communication skills are required to actively provide advice concerning the application of trade compliance policies and technical expertise concerning the resolution of complex issues involving international transactions to other members of the Verification Unit, to regional offices, and to the Recourse Directorate as well as the Department of Justice when judicial challenges of decisions arising from trade compliance verifications occur. In addition, these skills are also required to provide constructive advice and guidance to fellow unit members on an ongoing basis.



Effective negotiating, interviewing and written communication skills are necessary to obtain information from as well as communicate and arrive at a consensus with producers, exporters, importers, and or their representatives, as well as senior management and representatives of foreign governments and of OGDs. Discretion, persuasion, tact and diplomacy are all qualities that are needed with stakeholders on sensitive issues upon whose resolution the survival of a business entity may depend. The incumbent must be able to present complex ideas clearly and succinctly.

### **Effort – Efforts**

Effort is required to analyze and interpret the legislative framework under which the CBSA operates with regards to trade compliance as well as professional principles and standards (GAAP, GAAS, IAS and the Standards for Assurance Engagements), and to assess and present highly complex trade verification/compliance issues for presentations to a variety of audiences. Effort is also required in order to ensure a complete understanding of the positions being presented by other parties and to judge their impact on the CBSA's own position in order to collaborate and develop consistent compliance solutions and verification procedures.

Effort is required to participate in the design and continuous improvement of the risk management criteria used to identify companies, industries, industrial sectors, and geographical regions. The work requires the evaluation, prioritization, and selection of high-risk referrals from a variety of sources, and the identification and interpretation of developments and trends in both the domestic and international trade community and business environment.

Effort, as well as initiative and judgement, are required in developing and modifying the national policies, procedures and standards with respect to the verification of trade compliance programs and in providing consultative advice to stakeholders. In this context, decisions can be precedent setting and national in scope as they have the potential to affect the overall effectiveness of Canada's trade compliance regime (encompassing the application of specific trade incentive programs, the application of FTAs, the declared value of imported goods, etc.). These decisions have a significant impact as they directly affect the operations and prosperity of stakeholders, particularly importers, and the ease with which Canadians can trade internationally.

Emotional and psychological effort is required in order to establish and maintain meaningful contact with corporate clients, their representatives, and counsel in order to discuss and resolve contentious issues for which the incumbent has the authority to seek common ground and agree to resolutions of considerable significance as well as the authority to undertake commitments with broad general objectives on behalf of the CBSA. Emotional and psychological effort is also required in order to maintain productive relationships with regional staff without the same technical prowess with respect to accounting and auditing, and to be in a position to provide constructive advice and guidance on a day-to-day basis.

The work normally takes place in a standard office environment where physical conditions in the workplace are good most of the time. International travel involves carrying heavy luggage through airline terminals as well as between the hotel and the meetings.

Extensive travelling, e.g. within Canada as well as to and from the United States of America, Mexico, and other countries, for periods of up to three weeks at a time requires physical effort to adjust to several time zones. Travelling abroad can result in psychological and emotional effort resulting from the anxiety and stress of working in foreign environments, and the potential of contracting serious illnesses from travel and work in third world or emerging economy countries.

### **Responsibility – Responsabilités**

Provides functional advice and direction in the planning and the conduct of complex field audits of importers, foreign exporters and manufacturers, develops and delivers training and development programs for regional verification trade compliance personnel, mentors, motivates and counsels regional trade compliance personnel, facilitates the sharing of work among team members, assists in resolving conflicts within the team and between members of the team and clients (both internal and external to the CBSA), and complies with the CBSA Code of Conduct, and the Terms and Conditions of Employment

Communicates and engages with stakeholders on national verification policies and procedures and on the results of individual verifications. These stakeholders can include importers, foreign exporters/producers, consultants, brokers, legal counsel, members of Canadian industry, industry lobby groups, foreign international administrations, regional trade offices within the CBSA and OGDs

Responsible and accountable for the use and care of the assigned personal computer, hardware and software, office equipment, reference material, books and supplies. In addition, responsible for the custody and protection of client sensitive information (protected information) collected from foreign exporters/producers and from Canadian importers during the course of an audit, to be used by auditors to support the results of trade compliance verifications.

### **Working Conditions - Conditions de travail**

The work is characterized by conflicting, multiple, and unpredictable demands with very tight deadlines as well as complaints, public criticisms, and frequent interruptions. The work requires personal involvement in contentious cases and issues as well as confrontational situations. There is a requirement to attend lengthy meetings and make presentations on controversial issues to stakeholders. High stress levels and fatigue can result from the volume of work with short timeframes.

Work is normally conducted within a traditional office environment including offices and boardrooms. Working in open concept office space, exposure to noise and frequent interruptions from staff and external parties, glare from computer monitors, and long periods of time operating a computer and attending meetings are expected.

Travel is completed with the use of commercial airlines, rented vehicles, and government-rated hotels or equivalents. When conducting on-site verifications, the work environment may be noisy, poorly lit or inadequately heated/cooled.

### **Additional Information - L'information additionnelle**



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## WORK DESCRIPTION COVER SHEET / PAGE COUVERTURE DE LA DESCRIPTION DE TRAVAIL

### SECTION A: JOB INFORMATION / INFORMATION RELATIVE À L'EMPLOI

|  |  |  |  |
|--|--|--|--|
| Job Title / Titre d'emploi<br>Financial Officer  |  | Job/Generic Number / Numéro d'emploi/de générique<br>FIO X01 20046526, FIO1X02 (20046527 / FIO1X03 20046528) |  |
| Department/Agency / Ministère/Agence<br>CBSA   |  | Job Effective Date / Date d'entrée en vigueur - emploi<br>October 15, 2019                                   |  |
| Job Classification / Classification de l'emploi<br>FIO1  | Functional Authority (if applicable) /<br>Autorité fonctionnelle (si applicable) | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi  |  |
| Job Ratings / Degrés d'emploi<br>FIO1X01: A2/85 A 120 + A2/88 + A2/120 = 313<br>FIO1X02: A2/85 A 20 + A2/88 + A2 80 = 273<br>FIO1X03: A2/85 A 120 + A2/88 + B2/105 = 298   | Supervisor Position Classification /<br>Classification du poste du superviseur   | OCC and NOC / CCP et CNP<br>1112   |  |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique |  | Special Instructions (References) / Instructions spéciales (références)                                      |  |

### SECTION B. POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|  |   |   |  |
|--|---|---|--|
| Position Number / No. de poste   |   | Effective Date / Date effective                         |  |
| Branch/Region<br>Direction générale/Région<br>Finance and Corporate Management | Directorate/District<br>Direction/District                      | Division  |  |
| Supervisor position Number /<br>No. de poste du superviseur                    | Supervisor Group and Level /<br>Groupe et niveau du superviseur | Supervisor Job Title /<br>Titre d'emploi du superviseur |  |
| Org Unit / Unité org.  | Cost Centre / Centre de coût                                    | Geographic Location /<br>Lieu géographique              |  |
| Linguistic Profile / Profil linguistique                                       | Security Requirements / Exigences en matière de<br>sécurité     | Other / Autre<br>Armed/Uniformed, Arme à feu/uniforme   |  |
| Communication Requirements /<br>Exigences en matière de communication          | Special Instructions / Instructions spéciales                   |   |  |

### SECTION C : AUTHORIZATION AND SIGNATURES / AUTHORISATION ET SIGNATURES

|   |  |               |                   |
|---|--|---------------|-------------------|
| Employee<br>Employé                           | <i>I certify that I have received this work description.<br/>Je certifie que j'ai reçu cette description de travail.</i>   |               |                   |
|   | Name / Nom   | Signature     | Date              |
| Supervisor<br>Superviseur                     | <i>I have read this work description, and confirm that it accurately describes the work assigned to this position.<br/>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.</i> |               |                   |
|   | Name / Nom   | Signature     | Date              |
| Delegated<br>Authority<br>Autorité<br>Délégué | <i>I have reviewed this work description, and confirm that it accurately describes the work required.<br/>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.</i>                        |               |                   |
|   | Name / Nom<br>Jonathan Mear  | Signature<br> | Date<br>15 Oct 19 |

## **Client Service Results - Resultats axés sur le service à la clientèle**

Provision of financial services, advice, guidance and direction to managers, Clients and staff within assigned areas

## **Key Activities - Activités principales**

- 1 Organizes and delivers financial activities in a well-defined financial service
- 2 Monitors and reviews financial transactions and activities for accuracy and compliance to financial policies, procedures, processes and systems and recommends and implements corrective actions
- 3 Records, retrieves, analyzes and audits financial data for the preparation of planning and performance reports and for operational documents
- 4 Conducts research and analyzes findings, draft reports on financial issues associated with business and financial developments, initiatives and policies, to assess and determine impacts of changes and to identify and propose modifications to improve processes, services and systems
- 5 Supports and contributes to the design, development, implementation, evaluation, enhancement, improvement and maintenance of financial processes, policies, services and systems
- 6 Provides advice, guidance and support to clients, managers and colleagues regarding financial processes, policies, services and systems
- 7 Develops and participates in information sessions, presentations and components of training courses

## **Knowledge - Connaissances**

The work requires knowledge of:

The relevant legislation, regulation, central agency directives, policies and governance instruments in order to ensure compliance when performing daily operations, to provide interpretations and advice, to contribute to the development, maintenance and improvement of financial processes, policies, services and systems, and to collect and coordinate relevant information for inclusion in planning and reporting documents.

The principles, techniques and practices of financial management, financial administration, of Auditing Standards, Accounting Standards, and as well as the practices of forecasting, planning, analysis, life cycle analysis, reporting and system design in order to apply them to financial activities and services, to analyze financial information, to monitor transactions and recommend/implement corrective actions, to participate in the implementation of financial controls, to provide advice and guidance to clients, staff and managers, to identify risks and alternative actions, to propose adjustments or changes to financial controls, to assist in the development and presentation of information sessions and training courses, and to the need for and contribute to the design and development of systems.

Research and analysis methods, techniques and practices including trend, needs, cost/benefit and risk analysis as well as projection and financial planning and reporting techniques to gather and analyze financial and non-financial information, to analyze trends and developments, to assess the effectiveness of accounting operations and control processes, to identify and assess the impacts of changes to financial



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processes and services, to provide advice, options and recommendations to clients, managers and senior officers, to provide input into planning, reporting and operational documents, and to propose and contribute to the development of improved financial processes, policies and systems.

Financial accounting and reporting systems of the Agency, to ensure that financial information is properly captured, to conduct and present the results of analyses to unit staff, to monitor financial transactions, to provide advice, guidance and recommendations on functionality, and to prepare reports.

Awareness of new and emerging financial management and accounting trends, concepts, principles and best practices in the private and public sectors for possible application to agency processes.

### **Decision Making and Analysis - Prise de décision et analyse**

Organizes and delivers financial activities in a well-defined and narrow financial service such as expenditures and revenue accounting and control. Judgement is required to select the appropriate legislative/regulatory/guideline authority for the processing of accounts, to audit and authorize transactions, and to resolve routine problems of conformance.

Records, analyzes, interprets and reconciles financial data in order to develop ongoing financial and performance reports, to record financial changes and assist in the preparation of end-user documentation, to provide financial judgments for managers and practitioners through assessments and the determination of financial status, to prepare planning, operational review and control documents, to assist with resource projections and management decision-making, and to contribute input for the preparation of the Corporate Business Plan, The Annual Reference Letter, Update the Main Estimates, Supplementary Estimates, Treasury Board submissions, memoranda to Cabinet, Public Accounts, Financial Statements as well as other financial reports.

Researches and assembles historical, current and projected financial and non-financial information and conducts feasibility studies, cost-benefit, risk, comparative and gap analyses in order to evaluate the effectiveness of accounting operations, control processes, verification, audit and reporting methods and procedures in meeting the internal and external statutory, policy and procedural requirements, to identify anomalies to be brought to the attention of management, contributes to the impact of changes in technology, policy, legislation and financial principles and concepts on Agency initiatives, financial processes, services and systems, and to identify, recommend and propose modifications for improvements within current and anticipated accounting process, service systems, control policy and legislative requirements.

Reviews and interprets existing regulations, policies and guidelines as well as consolidated financial information in order to provide functional and operational advice, support and guidance to clients, managers and colleagues regarding financial processes, policies, services and systems (such as financial planning, reporting, budgeting, forecasting, costing, reconciliations, accounting, expenditure controls, monitoring, training, internal control services, systems, policy application, etc.) to provide input and assist in the development of materials for training and information sessions, and to provide options, advice and assistance in the resolution of problems of basic to moderate complexity. More complex issues are referred to senior officers.

### **Communication and Contacts - Communication et contacts**

Communicates with Agency clients, colleagues, senior officers and management, to participate in project teams and working groups, to provide support services, feedback, analysis and reports, to collect, clarify and provide financial and non-financial information for input to planning and reporting documents, to coordinate and evaluate the work of subordinates, to assist in the development and implementation of policies and guidelines, to provide advice, recommendations and explanations concerning financial



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process, guidelines and systems, to present and defend reports, analysis and research results, to assist and participate in training activities, and to exchange information and remain abreast of trends, issues and best practices.

Contacts also include colleagues in OGDs and central agencies to obtain data, exchange information, discuss financial policies, processes, reporting requirements, trends, issues and services, to identify emerging issues, to monitor trends, and to work collaboratively on issues of mutual interest.

### **Responsibilities – Responsabilités**

Participates as a member of multidisciplinary project teams, working groups or other consultative processes and provides guidance to project team members regarding CBSA financial related matters.

Occasionally required to delegate and supervise work for support staff, to review and approve the work product.

No responsibility for financial resources.

Maintains custody of financial documentation and working files, and maintains the security of financial information, including the security of any database containing information on problem cases and resolution status.

### **Working Conditions - Conditions de travail**

The work is performed in a standard office environment with external noise distractions and lack of privacy.

Dexterity and coordination skills are required for the operation of a personal computer, keyboard and mouse and other office equipment. Dexterity is also required to set up and operate audio/visual aids for presentations.

Physical effort is required to sit and/or stand for extended periods of time when operating a computer to perform various duties and while attending/participating in meetings.

There is exposure to difficult or confrontational situations when consulting with frustrated clients and allaying the concerns of managers and employees, managing multiple concurrent activities, and resolving complex issues under tight time constraints.

### **Additional Information - Information additionnelle**





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## WORK DESCRIPTION COVER SHEET / PAGE COUVERTURE DE LA DESCRIPTION DE TRAVAIL

### SECTION A: JOB INFORMATION / INFORMATION RELATIVE À L'EMPLOI

|  |  |  |  |
|--|--|--|--|
| Job Title / Titre d'emploi<br>Financial Analyst  |  | Job/Generic Number / Numéro d'emploi/de générique<br>FI02X01 (20046529) / FI02X02 (20046530) / FI02X03 (20046531), |  |
| Department/Agency / Ministère/Agence<br>CBSA   |  | Job Effective Date / Date d'entrée en vigueur emploi<br>October 15, 2019   |  |
| Job Classification / Classification de l'emploi<br>FI-02   | Functional Authority (if applicable) /<br>(Autorité fonctionnelle (si applicable)) | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi  |  |
| Job Ratings / Degrés d'emploi<br>FI02X01: B2: 70 + A2/30 + E2/132 + A3: 20 = 452<br>FI02X02: B2: 70 + A2/30 + E2/132 + A2: 80 = 412<br>FI02X03: B2: 70 + A2/30 + E2/132 + E2: 05 = 437   | Supervisor Position Classification<br>(Classification du poste du superviseur)     | OCC and NOC / CCP et CNP<br>1112   |  |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique |  | Special Instructions (References) / Instructions spéciales (références)  |  |

### SECTION B. POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|  |  |   |  |
|--|--|---|--|
| Position Number / No. de poste   |  | Effective Date / Date effective                         |  |
| Branch/Region<br>Direction générale/Région<br>Finance and Corporate Management | Directorate/District<br>Direction/District                     | Division  |  |
| Supervisor position Number /<br>No. de poste du superviseur                    | Supervisor Group and Level /<br>Group et niveau du superviseur | Supervisor Job Title /<br>Titre d'emploi du superviseur |  |
| Org Unit / Unité org.  | Cost Centre / Centre de coût                                   | Geographic Location /<br>Lieu géographique              |  |
| Linguistic Profile / Profil linguistique                                       | Security Requirements / Exigences en matière de<br>sécurité    | Other / Autre<br>Armed/Uniformed / Arme à feu/uniforme  |  |
| Communication Requirements /<br>Exigences en matière de communication          | Special Instructions / Instructions spéciales                  |   |  |

### SECTION C : AUTHORIZATION AND SIGNATURES / AUTHORISATION ET SIGNATURES

|   |  |                          |                   |
|---|--|--------------------------|-------------------|
| Employee<br>Employé                     | <i>I certify that I have received this work description</i><br><i>Je certifie que j'ai reçu cette description de travail.</i>  |                          |                   |
|   | Name / Nom   | Signature                | Date              |
| Supervisor<br>Superviseur               | <i>I have read this work description, and confirm that it accurately describes the work assigned to this position.</i><br><i>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.</i> |                          |                   |
|   | Name / Nom   | Signature                | Date              |
| Delegated Authority<br>Autorité Délégué | <i>I have reviewed this work description, and confirm that it accurately describes the work required.</i><br><i>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.</i>                        |                          |                   |
|   | Jonathan Moor<br>Name / Nom  | [Signature]<br>Signature | 15 Oct 19<br>Date |



## **Client Service Results - Résultats axés sur le service à la clientèle**

Provision of financial advice, guidance, information and services to managers, staff, clients and functional specialists located across the Canada Border Services Agency (CBSA).

## **Key Activities - Activités principales**

1. Plans and conducts financial analysis, verifications, monitoring, challenges and consolidations for the development of financial information, the review of effectiveness and to ensure compliance with legislative, central agency and CBSA regulations, policies, procedures and directives.
2. Conducts studies, cost/benefit and risk analysis, and reviews financial systems, accountability structures, business processes, legislation, policies and directives to identify issues, to assess implications or impact on CBSA and to prepare recommendations for management.
3. Provides financial advice, guidance, interpretations and clarifications to managers, clients and staff regarding financial issues, regulations, policies, processes and business requirements.
4. Identifies accounting issues, risks and financial trends and prepares recommendations concerning corrective actions and improvements to financial systems, processes, procedures and reporting methods.
5. Prepares, maintains and develops customized analysis, reports and documentation to provide input and support for client requests, budgetary processes and operational plans.
6. Designs, develops and participates in financial training for colleagues and managers.

## **Knowledge - Connaissances**

The relevant acts, legislation, regulation, central agency directives, policies and governance instruments related to financial management and the CBSA to manage the provisions of services and reporting, to ensure compliance, to identify risks, impacts and implications of regulatory change, to provide interpretation, advice and training; and to support processing requirements.

The theories, principles, methods, techniques and practices of financial management, financial administration, modern comptrollership, Accounting Standard, Auditing Standard, as well as the practices of forecasting, planning, analysis, life cycle analysis, reporting and system design to apply them to financial activities and services, to analyze, forecast and interpret financial information, to provide advice to clients, managers and staff, to analyze and advise on implementation of new or modified procedures and processes, to prepare reports and recommendations, and to design, develop and participate in financial training.

The business priorities and plans and processes which link finance with project management, asset management, inventory management, contract management, and human resources management to estimate resource requirements, to identify resource gaps and risks, to provide advice, to contribute to the design and development of processes, services and systems, and to integrate with other financial processes, services and systems (e.g. the Office of the Receiver General).

Research, statistical sampling and analytical methods, principles and practices such as qualitative and quantitative trends, needs, cost/benefit, risk, and systems analysis to review and assess financial processes, services and systems capabilities, to develop financial information and reports, to ensure the accuracy and compliance of transactions processed, to analyze opportunities, trends and developments.



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to identify issues, benefits and risks for financial systems, accountability structures, business processes and regulatory changes; to determine corrective actions and options; and to prepare recommendations for management.

Financial, operational and reporting procedures and systems of the Agency as well as the necessary interfaces with other systems such as those of Public Services and Procurement Canada (PSPC) to ensure that financial information is properly captured; to identify and resolve issues; to provide advice, guidance and recommendations; to train CBSA employees on their use; and to prepare reports.

Awareness of new and emerging financial management and accounting trends, concepts, principles and best practices in the private and public sectors for possible application to agency processes.

### **Decision Making and Analysis - Prise de décision et analyse**

Plans and carries out analysis, verifications, monitoring, challenges and consolidations for financial plans, reports, business cases, audits and control reviews. Judgement is required to verify accuracy, to analyze discrepancies, to review system effectiveness, to ensure compliance, to evaluate and assess costs, proposals, business plans and implications of findings, to prepare reports, presentations and recommendations for managers and senior management.

Examines business and financial data from multiple and diverse sources, conducts studies, cost-benefit and risk analysis of financial systems, accountability structures, business processes, legislation and directives in order to identify risks, anomalies, issues and the inter-relationships of problems concerning compliance, procedures, policies, systems and financial trends, and to document and report on their implications. Judgement and creativity are required to fully investigate and identify trends and developments, and potential and actual risks, to assess implications, to determine the priority that should be attached to the various components of concern, to implement corrective action and controls, and to develop reports, strategies, options and recommendations for consideration by senior financial personnel.

Review, analyze and interpret central agency and CBSA policies, directives and guidelines in order to promote alignment with Generally Accepted Accounting Principles, legislation and regulations and to provide financial advice, guidance and explanations to managers and staff and functional specialists regarding business requirements, financial processes, services and frameworks, e.g. budget allocation processes, expenditure management reviews, forecasts, account reconciliations, accounting reporting, transaction accuracy, financial audit recommendations, and account verification frameworks.

### **Communication and Contacts - Communication et contacts**

Communicates with Agency clients, colleagues, senior officers and management to respond to inquiries, discuss and clarify financial requirements, to persuade managers and clients to accept appropriate courses of action, to establish objectives of research projects, to obtain cooperation and build consensus between clients, to discuss issues, options and solutions, to obtain feedback on proposals and on results of new or modified systems or policies, and to develop materials for and participate in training regarding financial management, compliance, processes, services, policy and systems.

Establishes working relationships with counterparts in OGDs, central and common service agencies and departments, professional accounting associations and other external entities to discuss, clarify and obtain information on financial policies, processes, services and reporting requirements; to exchange and share financial and non-financial information; to participate on working groups and project teams; and to provide advice on the financial implications of procedural, system, legislative and policy changes.



### **Responsibilities – Responsabilités**

Participates as a member of multidisciplinary project teams, working groups or other consultative processes and provides guidance to project team members regarding CBSA financial related matters

Provides training to managers and other employees on the tools and policies related to financial matters.

Guides and reviews the work of consultants, support staff and contract workers

No responsibilities for financial resources

Maintains and safeguards financial documentation, information and working files including the security of any database containing information on problem calls and resolution status

### **Working Conditions - Conditions de travail**

The work is performed in a standard office environment with external noise distractions and lack of privacy

Dexterity and coordination skills are required for the operation of a personal computer, keyboard and mouse and other office equipment. Dexterity is also required to set up and operate audio/visual aids for training and presentations

Physical effort is required to sit and/or stand for extended periods of time when operating a computer to perform various duties and while attending/participating in meetings

There is exposure to stress and pressures associated with maintaining currency and competency on complex financial administration, governance and accountability with managing multiple concurrent activities, with resolving complex issues under tight time constraints, and with difficult or confrontational situations when consulting with frustrated clients and allaying the concerns of managers and employees.

### **Additional Information - Information additionnelle**



Canada Border Services Agency  
**WORK DESCRIPTION**

Agence des services frontaliers du Canada  
**DESCRIPTION DE TRAVAIL**

Job Number Numéro de emploi

AS No Numéro de JAE

FIC037

20023584

**IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION**

Job Title Titre de l'emploi

**Internal Audit Project Officer Financial**

Effective Date Date d'entrée en vigueur

Classification

Job Type Type d'emploi

Affiliated Positions Postes rattachés

April 7, 2008

F1-02

Headquarters

Regional

National

☒ Adm. centrale

☐ Régional

☐ National

Multi-Position

Single Position

☒ Poste multiple

☐ Poste unique

Branch Région

Direction générale Région

Directorate Local Office

Direction Bureaux locaux

Division Section

**Strategy & Coordination**

**Internal Audit Directorate**

Approved Organizational Units Unités structurées approuvées

10012526

**RA.ING CULATION**

170+040+132+185=527

**MANAGEMENT AUTHORIZATION AUTORISATION DE LA GESTION**

"I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et autorise son utilisation à aux l'endroits de travail mentionnés ci-dessus."

*Original signed by:*

**Mary Zamparo**  
**VP, Strategy & Coordination**

**09 07 2008**

Management Signature Signature de la gestion

Title Titre

Date

**CERTIFICATION ATTESTATION**

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employé(e)s de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client Service Results**

Participates as a key member in the development, direction, management and delivery of financial audit services of CBSA programs and services, information systems and financial activities to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency on the agency's governance, risk management, and control processes.

## **Key Activities**

- Under the direction of a financial audit manager plans, manages and participates in the work of multi-disciplinary project teams comprised of staff, contracted personnel and individuals on secondment or assignment in the conduct of specific or major portions of internal audits. These projects have the origins in an annual audit plan, requests from Central Agencies, Treasury Board, Office of the Comptroller General, Information Commissioner, etc.), or requests received during the year from the President
- Assists on financial internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA)
- Provides objective financial internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA). Recommends changes to management to improve compliance with authorities (laws, regulations, policies and procedures) in order to improve the efficiency, effectiveness and controls of the activities of the CBSA.
- Participates in departmental, inter-departmental or international committees, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Contributes to the development of Directorate strategic direction, operational objectives, annual and long-term review plans, and the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques
- Under the direction of the financial audit manager monitors the status of audit projects and follow-ups and plans and ensures quality of deliverables and working paper files

## **Skill**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with financial auditing to select the appropriate approach to participate in specific internal audits or reviews. Knowledge of current trends and having to adapt to a changing environment is essential. Financial audit knowledge is necessary to ensure effective delivery and management of financial audit project and consequently compliance to professional standards

The work requires knowledge of ethics, professional codes of conduct and the nature of fraudulent activity to promote ethical behaviour in the conduct of financial audits and internal audits to provide direction and leadership to project members, to prevent and detect unethical behaviour or fraudulent activities, and promote ethical performance in the department

The work requires knowledge of financial internal controls and risk management and the tools and techniques used in monitoring and controlling processes to assess whether management control and risk is being exercised effectively and efficiently. A strong understanding of general management principles and practices, techniques and methodologies including areas such as risk management, governance, management frameworks, and management controls is required. Knowledge of Accounting and Financial reporting requirements is essential.

The work requires knowledge of Government of Canada Accounting practices, principles, guidelines, policies and legislation and GAAP (Generally Accepted Accounting Principles).

The work requires knowledge of strategic and operational planning including environmental scanning, business intelligence and risk assessment to identify potential financial audits and internal audit or to form the basis of the annual and business plans, to understand planned financial audit, internal audit, and to assess coverage of areas of materiality within a specific financial audit, internal audit, and to provide multi-perspective views on Agency and organizational strategic and business plans, management functions, activities and systems to senior management and stakeholders.

The work requires knowledge of the mission, vision, organization, strategic objectives, program objectives, priorities, activities, operations, business lines, decision-making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG), Office of Comptroller General (OCG), other federal Agencies (particularly Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments. This knowledge is required to determine the impact of the major policy sector developments and evolving management issues on the Agency and to be able to integrate these issues into internal audit, and to make recommendations for senior management to react to or address these issues. In addition, the work requires knowledge of TB policies to assess the level of compliance within the client organization during the conduct of internal audits and to, when necessary, make recommendations for changes.

Knowledge of sophisticated quantitative and qualitative research and assessment techniques including such as problem solving, program model design and interpretation, control/materiality-risk evaluation of performance measurement, benchmarking, statistical sampling and projection, regression, and correlation analysis, survey and questionnaire design and use, interviewing techniques, flowcharting, and the design and integration of sophisticated computer-based and manual audit and evaluation testing methodologies. This knowledge is needed to identify, recommend and ultimately lead the application of the appropriate technique in the conduct of complex internal audits, or reviews. Knowledge of financial systems is essential.

The work requires knowledge of current public policy issues influencing the Agency, public, private and industry sectors, both domestically and internationally, and the trends, issues and interrelationships between the Agency, public, private and industry sectors, and interest groups to identify their impact on objectives, strategies, operations and decisions managed and made by senior management and stakeholders to address them as part of the planning for internal audits and to develop recommendations for senior management to react to or address these issues.

The work requires knowledge of standards for the production of various audit products, internal processes, procedures and dynamics. Knowledge of internal administrative processes and procedures is required to understand and adhere to them, and to ensure that the team members comply with them.

The work requires knowledge of evolving comptrollership and governance issues and current practices within the internal audit community. This includes but is not limited to the TB audit standards in the federal government, and to the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing, to ensure all such project work conforms to accepted standards, and, to be an active participant in the role and direction of the audit community in the public sector.

The work requires knowledge of review structures and best management practices within the internal audit community, to develop, adapt and exchange auditor review concepts, standards, principles, methods, practices, tools, techniques, methodologies and processes.

The work requires knowledge of existing and proposed federal, provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts, and international treaties and agreements (examples include but are not limited to NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's

enabling and governing legislation and other legislation administered by the Agency. Detailed and comprehensive legislative knowledge is required to assess compliance with the applicable legislation and regulations and, when significant issues are identified to assess the risks and alternative actions, and to develop substantive recommendations to foster compliance, or to suggest changes governing legislation and regulations or program delivery structures.

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence and negotiating. Written skills are needed to select the most appropriate approach to communicate internal audit and recommendations to Senior Management and stakeholders, to negotiate acceptance of recommendations and to build consensus to secure a commitment to action.

Effective communication skills are essential to interview senior management and stakeholders to gather critical and confidential information to assess the overall functioning of management internal controls and Agency program and services. Awareness of the interviewee's needs and concerns, and the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas is necessary to obtain a true understanding of what is being said, or not said, and what is actually meant. When interviewing members of senior management and deciphering the true meaning of a message, the unspoken or implicit message is often more important than the explicit or spoken message. In some cases, the implicit and explicit messages are contradictory and great skills are required to assess the degree of credibility of the messages and to determine whether more questioning or other data is required.

## **Effort**

**Intellectual Effort:** Intellectual effort is required to organize projects with appropriate generalist and specialist resources including contracted support, and to identify priorities within the project. Intellectual effort is required to develop the appropriate scope, objectives and methodologies, lines of enquiry, electronic and hard copy sources.

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. There is intellectual effort in providing expertise on the application and adaptation of a variety of internal audit and management strategies, theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. There is intellectual effort needed to conduct financial analysis and reporting.

Intellectual effort is required to review Agency financial information and control frameworks and to provide assurance to senior management on financial controls.

There is intellectual effort required to challenge assumptions used by project team members to form conclusions, make recommendations, evaluate the quality of evidence supporting them and analyzing internal audit or review results to identify the need for further research or information, to review observations and to provide sound rationale for revising conclusions.

Intellectual effort is required to synthesize and analyze extensive amounts of information of varying complexity to report on the relevant issues, findings, conclusions, and to develop practical recommendations for senior management and stakeholders. Intellectual effort is required to identify core elements, to assess risks and opportunities for change - including legislative changes, to exercise judgment on their importance, and to make adequate recommendations.

**Physical Effort:** The work requires sitting for extended periods of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while working on projects outside of the normal working location.



## **Responsibility**

**Human Resources** Participates on multi-disciplinary project teams, comprised of subject-matter experts, seconded staff, staff on assignment, professional consultants and/or students in a matrix organization. This requires the development of new and different professional and personal relationships.

Provides instruction, supervision and guidance to entry-level audit team members conducting analyses and examinations of Agency policies, programs, legislative requirements and initiatives. Monitors and provides feedback on the work performed by the team members to ensure that the audit work is effectively performed to provide the appropriate information.

Writes, edits, and presents objective, relevant and timely financial audit reports on findings, assurance and risk management information for the management and reporting of performance, compliance and comptrollership, and recommendations for program operations, to improve their cost-effectiveness.

Participates in departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit and review staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Technical** During the conduct of internal audits reviews, protects files containing confidential and secret documents borrowed from auditees

## **Working Conditions**

**Psychological** Psychological discomfort results from dealing with multiple clients and stakeholders, who often become confrontational, make conflicting demands and have competing priorities and deadlines. Strong opposition and hostility are not uncommon when the financial audit, internal audit, or review issues are sensitive or contentious. There is a requirement to satisfy multiple, concurrent demands for high quality advice and recommendations pertaining to these same sensitive issues.

**Physical** The work involves working daily in an open concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

## **Additional Information**

# RESOURCES SUSCEPTIBLE TO INFLUENCE - FI WORKSHEET

Position No. **TBD**

Title: **Internal Audit Project Officer (FI-2)**

Pool: (Yes/No) Total size of pool: **4**  
(see Note in "D" below)

Reports to: **Director Internal Audit**

| RESOURCE SUB-DIVISION                          | WEIGHTING FACTOR | BUDGET AMOUNT<br>(in millions of dollars) | WEIGHTED AMOUNT<br>(in millions of dollars) |
|--|------------------|---|---|
| <b>A. Direct (1)</b>                           |                  |   |   |
| 1. Own Budget                                  | @ 1.0            | n/a                                       | n/a   |
| <b>OR</b>                                      |                  |   |   |
| <b>B. Indirect (1)</b>                         |                  |   |   |
| 1. Operating expenditures (2)                  | @ 0.75           | 1,242,329*                                | 931,746                                     |
| 2. Revolving Fund                              |                  |   |   |
| a. Operating Expenditures                      | @ 0.75           |   |   |
| b. Revenue                                     | @ 0.75           |   |   |
| 3. Capital expenditures                        | @ 0.75           | 52,819*                                   | 39,614                                      |
| 4. Conditional Transfer Payments               | @ 0.50           |   |   |
| 5. Non-Tax Revenue (2)                         | @ 0.75           | 59,929*                                   | 44,946                                      |
| 6. Loans, Investments & Advances               | @ 0.35           |   |   |
| 7. Unconditional Transfer Payments (3)         |                  |   |   |
| 8. Tax Revenue                                 | @ 0.01           | 27,134.411*                               | 271,344                                     |
| <b>C. TOTALS</b>                               |                  | 28,489,488*                               | 1,016,306                                   |
| <b>D. Net Value of "Susceptible Resources"</b> |                  |   |   |
| Total Weighted Amount                          |                  | 7,122,372                                 | \$254,076 m                                 |
| Size of Pool                                   | (4)              |   |   |
| (Pool consists of 2 FI-3's and 2 FI-2's)       |                  |   |   |

## Notes

- 1) Use Direct or Indirect whichever is larger but not both
- 2) Excludes Revolving Fund under B2
- 3) Includes internal transfer such as Public Service, Canadian Forces and RCMP Superannuation payments, etc. as well as transfers to other levels of government and private sector organizations

\* numbers based upon the FY 2007/08 Departmental Performance Report



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## SECTION A: JOB INFORMATION / INFORMATION RELATIVE À L'EMPLOI

|  |  |   |  |
|--|--|---|--|
| Job Title / Titre d'emploi<br>Financial Team Leader  |  | Job/Generic Number / Numéro d'emploi/de générique<br>FI03X01 (20046532) / FI03X02 (20046533) / FI03X03 (20046534) |  |
| Department/Agency / Ministère/Agence<br>CBSA   |  | Job Effective Date / Date d'entrée en vigueur - emploi<br>October 15, 2019  |  |
| Job Classification / Classification de l'emploi<br>FI-03   | Functional Authority (if applicable) /<br>Autorité fonctionnelle (si applicable) | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi   |  |
| Job Ratings / Degrés d'emploi<br>FI03X01: B4C10 + C170 C2179 B3145 B04<br>FI03X02: B4C10 + C170 C2179 B4 85 B44<br>FI03X03: B4C10 + C170 C2179 A3420 579   | Supervisor Position Classification /<br>Classification du poste du superviseur   | OCC and NOC / CCP et CNP<br>1111  |  |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique |  | Special Instructions (References) / Instructions spéciales (références)   |  |

## SECTION B: POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|  |  |   |  |
|--|--|---|--|
| Position Number / No. de poste   |  | Effective Date / Date effective                         |  |
| Branch/Region<br>Direction générale/Région<br>Finance and Corporate Management | Directorate/District<br>Direction/District                     | Division  |  |
| Supervisor position Number<br>No. de poste du superviseur                      | Supervisor Group and Level /<br>Group et niveau du superviseur | Supervisor Job Title /<br>Titre d'emploi du superviseur |  |
| Org Unit / Unité org.  | Post Centre / Centre de coût                                   | Geographic Location /<br>Lieu géographique              |  |
| Linguistic Profile / Profil linguistique                                       | Security Requirements / Exigences en matière de<br>sécurité    | Other / Autre<br>Armed/Uniformed / Arme à feu/uniforme  |  |
| Communication Requirements /<br>Exigences en matière de communication          | Special Instructions / Instructions spéciales                  |   |  |

## SECTION C: AUTHORIZATION AND SIGNATURES / AUTHORISATION ET SIGNATURES

|   |  |  |  |
|---|--|--|--|
| Employee<br>Employé                           | <i>I certify that I have received this work description.<br/>Je certifie que j'ai reçu cette description de travail.</i><br><div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>_____<br/>Name / Nom</div> <div>_____<br/>Signature</div> <div>_____<br/>Date</div> </div>   |  |  |
| Supervisor<br>Superviseur                     | <i>I have read this work description, and confirm that it accurately describes the work assigned to this position.<br/>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.</i><br><div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>_____<br/>Name / Nom</div> <div>_____<br/>Signature</div> <div>_____<br/>Date</div> </div> |  |  |
| Delegated<br>Authority<br>Autorité<br>Délégué | <i>I have reviewed this work description, and confirm that it accurately describes the work required.<br/>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.</i><br><div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Jonathan Maw<br/>Name / Nom</div> <div><br/>Signature</div> <div>15 Oct 19<br/>Date</div> </div>                  |  |  |



## **Client Service Results - Résultats axés sur le service à la clientèle**

The supervision of work teams and leadership of project teams in the conduct of financial planning, management and reporting, resource management, analysis and advice targeted to an assigned area for the Canada Border Services Agency (CBSA). Assigned financial responsibilities may include planning, budgeting, forecasting, and costing financial advisory services, accounting operations and/or policy.

## **Key Activities - Activités principales**

1. Manages, develops and implements new and/or enhanced financial policies, processes, standards, controls and performance measures governing financial operations
2. Conducts financial risk and cost-benefit analysis of central agency policies, of program performance, of incoming reports and proposals
3. Provides authoritative financial advice, guidance, interpretation, clarification and/or training to Agency personnel and management
4. Prepares, plans and supervises the preparation of a variety of financial reports, background information, position papers and briefing documents for both internal and external recipients
5. Leads multi-disciplinary project teams and committees and participates on Agency and central agency committees, interdepartmental meetings and other consultative processes
6. Supervises staff in a financial services unit

## **Knowledge - Connaissances**

Comprehensive knowledge of the relevant legislation, regulation, central agency directives, policies, governance instruments and international trade agreements related to or impacting on financial administration and CBSA programs, policies and procedures to ensure that related legislation and regulations are respected in the development financial policies, procedures, practices and performance tools, to lead and supervise the delivery of financial administrative, advisory, analysis, reporting and training services to assigned organization, to manage the development and implementation on new/enhanced policies, processes and controls, and to propose changes to regulations and policies

In-depth knowledge of the theories, principles, methods, techniques and practices of Auditing Standards, Accounting Standards, financial management and administration, modern comptrollership, funding control and accountability, investment planning, costing, cost recovery, and their application to the federal government to develop and implement new/enhanced policies, procedures, practices and monitoring tools, to develop and enhance financial reporting and the Agency, Federal Government and of central agencies accounting frameworks and practices in order to provide multi-focused financial analysis, interpretation, advisory and operational services, to resolve issues, to analyze and challenge financial reports, to manage, develop and implement new/enhanced policies, business processes, standards, internal controls, templates and systems governing the work, and to provide authoritative advice, recommendations and training

Knowledge of project management and business management principles, techniques, practices and concepts to lead project teams or subordinate staff in the performance of assigned financial duties, to implement of a variety of multidisciplinary projects, and to guide decision making and recommendations



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Research and advanced analytical principles, methods and practices associated with the conduct of risk cost/benefit and trend analyses, statistical sampling, budgeting and forecasting to provide multi-focused financial analysis; to evaluate the integrity of financial services delivered; to foresee, develop and integrate risk mitigation strategies and controls; to plan and manage the preparation of a variety of financial reports; and to develop recommendations for policies, processes, standards, controls and performance measures.

Knowledge of the methods and techniques of human resource management to identify human resource needs; to direct and supervise project teams and staff; to develop work plans and priorities; to monitor and evaluate performance; to modify workloads; and to provide technical guidance and training.

Knowledge of emerging trends and developments in financial management, risk management, in legislative and regulatory directions and in the political and social environments affecting the delivery of services or shared initiatives in order to adapt current policies and practices; and to establish compliant financial, accounting, operations activities.

Training skills to develop and present training modules regarding financial legislation, CBSA and central agencies' financial policies, directives, guidelines and practices.

### **Decision Making and Analysis - Prise de décision et analyse**

Manages and directs subordinates and multidisciplinary work groups in the development and implementation of new or enhanced policies, processes, standards, controls and performance measures governing the financial operations of the assigned areas. Expertise and judgement is required to assess portfolio's financial and management accounting and planning needs; analyze and interpret central agency and CBSA policies, directives and guidelines; to identify and explore alternatives to improve cost effectiveness of various programs; and to develop, adapt and implement innovative methods and procedures of accounting or auditing approaches within the constraints of legislation, central agency directives and agency policy.

Conducts feasibility studies, cost/benefit, trend and risk analysis as well as reviews and assessments of central agency policies, of incoming reports, of new initiatives and change proposals and of assigned operations. Judgement, expertise and creativity are required to assess operational performance; to identify issues and deficiencies; highlight risks; to verify accuracy and challenge financial analyses and reports prepared by CBSA staff and/or OGDs and other stakeholders (e.g. information for MCs, TB Submissions, Orders in Council, Memoranda of Understanding, business cases, budgets, forecasts, changes to financial hierarchy for financial signing authorities, costing models, costing exercises, cost recovery policies, as well as external user fees, etc.); to recommend cost effective processes, services and courses of action; to provide advice and recommendations regarding the implications of new priorities and initiatives; to develop CBSA's position on a variety of issues; and to prepare options and recommendations for senior management for the modification of procedures, policies and directives.

Interprets, implements and provides authoritative advice, guidance and training to Agency personnel regarding financial legislation, CBSA and central agencies' financial policies, directives, guidelines and practices as well as financially-based issues and financial responsibilities (e.g. budget and forecast planning and management, accounting controls and delegated signing authorities, costing required for MCs and TB Submissions, strategies to rollout new programs, to offset shortfalls/surpluses etc., development of costing models and processes, of cost recovery policies).

Plans, prepares and supervises the development of a variety of financial reports (e.g. AR, Us, Main Estimates, Supplementary Estimates, input in RPP and DPR, Public Accounts, Financial Statements, managerial reports, customized budget reports, financial requirements for new initiatives, background information, position papers and briefing documents destined for internal and external audiences). Judgement is required to evaluate and verify that analyses conducted and reports prepared are complete.



accurate and comply with legislation and policy; to identify deficiencies; to provide relevant information for planning and decision making; and to develop responses and options for high profile issues

Explores issues, best practices, opportunities for partnerships, policy options and strategies while representing assigned portfolio and CBSA interests as team leader and participant on multi-phased multidisciplinary project teams, committees and other consultative processes in order to remain abreast of emerging issues and trends, to resolve problems, to gain acceptance of Agency positions and requirements, and to develop common approaches on matters of mutual interest

### **Communication and Contacts - Communication et contacts**

Communicates and maintains relationships with diverse stakeholders (CBSA staff, colleagues, financial analysts and managers as well as representatives of other government departments and central agencies, clients or partners) to provide financial advice, challenge, analysis, recommendations, training and guidance in assigned portfolio, to facilitate the development and implementation of studies, reports, business cases, TB Submissions, Memoranda to Cabinet, Orders in Council and/or joint ventures, to supervise and evaluate team performance, to keep current with emerging issues and trends, and to lead and participate in project teams

Negotiates with clients, managers, service providers and CBSA partners to represent the assigned portfolio's and the Agency's strategic interests, to resolve differences and issues, and to broker acceptance of financial management issues, best practices and Agency positions, and to develop common approaches on matters of mutual interest

Provides training, information sessions and presentations for Agency personnel and management on assigned financial responsibilities and on proposed or new courses of action, policies, processes and legislation

### **Responsibilities – Responsabilités**

Supervises the employees of a unit responsible for the delivery of financial activities in an assigned portfolio. Establishes goals, develops short and long term work plans and monitors progress. Determines human and financial resource requirements, selects staff, assigns and monitors work, establishes performance objectives, prepares performance appraisals, recommends disciplinary action, identifies training and development requirements, and provides guidance and direction to multi-disciplinary project teams

Estimates resource requirements for various projects and prepares cost benefit analyses with respect to various proposals in accordance with guidelines.

### **Working Conditions - Conditions de travail**

The work is performed in a standard office environment with external noise distractions and lack of privacy

There is a requirement to respond to changing and conflicting priorities, inflexible deadlines and tight time frames. There is a lack of control over the volume and pace of work and overtime may be required during peak times.

There may be the requirement to travel to participate in training or meetings and consultations

Dexterity and coordination skills are required for the operation of a personal computer, keyboard and



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mouse and other office equipment. Dexterity is also required to set up and operate audio/visual aids for training and presentations.

Physical effort is required to sit and/or stand for extended periods of time while working on a computer when analyzing, reviewing or writing documents of varying levels of complexity. There is also an occasional requirement for standing for prolonged periods when making presentations, leading groups or providing training.

There is exposure to difficult or confrontational situations when consulting with frustrated clients and allaying the concerns of managers and employees, managing multiple concurrent activities, and resolving complex issues under tight time constraints.

### **Additional Information - Information additionnelle**



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WORK DESCRIPTION COVER SHEET / PAGE COUVERTURE DE LA DESCRIPTION DE TRAVAIL

SECTION A: JOB INFORMATION / INFORMATION RELATIVE A L'EMPLOI

|  |  |   |  |
|--|--|---|--|
| Job Title / Titre d'emploi<br>Senior Financial Analyst/Advisor   |  | Job/Generic Number / Numéro d'emploi/de générique<br>FI03X04 (20046535) / FI03X05 (20046536) / FI03X06 (20046537) |  |
| Department/Agency / Ministère/Agence<br>CBSA   |  | Job Effective Date / Date d'entrée en vigueur - emploi<br>October 15 2019   |  |
| Job Classification / Classification de l'emploi<br>FI-03   | Functional Authority (if applicable) /<br>Autorité fonctionnelle (si applicable) | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi   |  |
| Job Ratings / Degrés d'emploi<br>FI03X04: B42: 0 + B250: C21: 79 + B31: 45 = 584<br>FI03X05: B42: 0 + B250: C21: 79 + B41: 85 = 624<br>FI03X06: B42: 0 + B250: C21: 79 + A31: 20 = 555   | Supervisor Position Classification /<br>Classification du poste du superviseur   | OCC and NOC / CCP et CNP<br>1112  |  |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique | Special Instructions (References) / Instructions spéciales (références)          |   |  |

SECTION B. POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|  |  |   |  |
|--|--|---|--|
| Position Number / No. de poste   |  | Effective Date / Date effective                       |  |
| Branch/Region /<br>Direction générale/Région<br>Finance and Corporate Management | Directorate/District<br>Direction/District                     | Division  |  |
| Supervisor position Number<br>No. de poste du superviseur                        | Supervisor Group and Level /<br>Group et niveau du superviseur | Supervisor Job Title<br>Titre d'emploi du superviseur |  |
| Org Unit / Unité org.  | Cost Centre / Centre de coût                                   | Geographic Location /<br>Lieu géographique            |  |
| Linguistic Profile / Profil linguistique   | Security Requirements / Exigences en matière de<br>sécurité    | Other / Autre<br>Armed/Un armed / Arme à feu/uniforme |  |
| Communication Requirements /<br>Exigences en matière de communication            | Special Instructions / Instructions spéciales                  |   |  |

SECTION C- AUTHORIZATION AND SIGNATURES / AUTHORISATION ET SIGNATURES

|   |   |  |  |
|---|---|--|--|
| Employee<br>Employé                           | I certify that I have received this work description.<br>Je certifie que j'ai reçu cette description de travail.<br><br>Name / Nom _____ Signature _____ Date _____   |  |  |
| Supervisor<br>Superviseur                     | I have read this work description, and confirm that it accurately describes the work assigned to this position.<br>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.<br><br>Name / Nom _____ Signature _____ Date _____     |  |  |
| Delegated<br>Authority<br>Autorité<br>Délégué | I have reviewed this work description, and confirm that it accurately describes the work required.<br>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.<br><br>Jonathan Marx _____ Signature _____ Date 15 Oct 19<br>Name / Nom _____ |  |  |





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## **Client Service Results Résultats axés sur le service à la clientèle**

Multi-focused Corporate financial services, specialist advice and project management services to CBSA management, clients and staff in an assigned portfolio

## **Key Activities - Activités principales**

- 1 Develops and implements new and/or enhanced financial policies, procedures, practices and monitoring and performance measurement tools
- 2 Plans and delivers corporate financial services, studies, analysis and training
- 3 Prepares and coordinates the development of briefings and various formal planning and reporting documents
- 4 Consults with managers, external partners and client organizations to discuss requirements, provide advice and recommendations and to resolve issues
- 5 Provides authoritative financial advice, clarification and functional direction to clients as well as recommendations and options for senior management regarding financial responsibilities, processes, issues, trends and the application of policies
- 6 Participates in internal and external project teams, committees and working groups involved in the development and enhancement of financial services
- 7 Provides direction, advice, interpretation and guidance concerning corrective actions or improvements to financial systems, processes, procedures and reporting methods

## **Knowledge - Connaissances**

Comprehensive knowledge of the relevant legislation, regulation, central agency directives, policies, governance instruments and international trade agreements related to or impacting on financial administration and CBSA programs, policies and procedures to ensure that related legislation and regulations are respected in the development financial policies, procedures, practices and performance tools to deliver financial services, studies, analysis, training, advice, direction and recommendations, to prepare briefings and formal planning and reporting documents, and to propose policy and legislative changes

In-depth knowledge of the theories, principles, methods, techniques and practices of Auditing Standards, Accounting Standards, financial management and administration, modern comptrollership, funding control and accountability, investment planning, costing, cost recovery and their application to the federal government to develop and implement new/enhanced policies, procedures, practices and monitoring tools to provide multi-focused financial analysis, advisory and operational services, to resolve issues and to provide authoritative advice, recommendations and training.

Research and advanced analytical principles, methods and practices associated with the conduct of risk/cost/benefit analyses, feasibility studies, budgeting, forecasting and trend analysis to direct the conduct and analysis of various studies, to foresee, develop and integrate risk mitigation strategies and controls, to coordinate the development of long and short-term planning documents and the preparation of forecasts, to access new concepts and practices, and to develop recommendations and scenarios concerning proposed policy, program and legislative changes and business proposals to develop recommendations for policies, processes, standards, controls and performance measures



Project and business management principles, techniques, practices and concepts to lead project teams or subordinate staff and contractors involved in the performance of financial duties and related projects

Training skills to develop and present training modules relating to accrual accounting, financial and accounting systems and the latest trends to staff across the CBSA

Trends and developments in the accounting and financial management, in legislative and regulatory directions and in the political and social environment in order to assess the impact on assigned portfolios and to adapt financial policies and procedures

### **Decision Making and Analysis - Prise de décision et analyse**

Develops components of the Financial Management Control Framework; develops and implements multi-phased, multi-disciplinary project plans; financial, accounting and control policies, procedures and practices as well as monitoring and control indicators, criteria and evaluation tools. Judgement and innovative thinking is required to analyze the business programs and financial requirements of an assigned portfolio as well as central agency financial policies and directives, new concepts of compartmentership and shared accountability, new practices with respect to accrual accounting, business technologies and the government strategy in order to provide critical financial and performance related information to management as well as improved financial frameworks, controls, practices and related business and financial systems while ensuring compliance with central agency requirements

Assesses the portfolio's accounting, planning and training needs in order to deliver multi-focused financial and accounting services in accordance with generally accepted accounting principles and with legislation. Agency and central agency directives, judgement, initiative and creativity are required to develop work plans and operational standards for senior management approval to implement and evaluate new concepts and practices associated with modern compartmentership, shared accountability, accrual accounting and related practices, to conduct risk and feasibility studies, assess, develop and deliver training modules and materials, develop impact scenarios concerning the financial costs and risks associated with potential legislative, policy or program delivery changes, and to determine solutions to financial/accounting issues and provide options and recommendations to a number of managers and clients with conflicting priorities and deadlines

Analyzes, prepares and coordinates the preparation of briefings, legislative and policy proposals and a full range of formal planning and reporting documentation such as ARLU, Main Estimates, Supplementary Estimates, input in RPP and DPR, Public Accounts, managerial reports, customized budget reports and financial requirements for new initiatives. Judgement is required to analyze and challenge reports prepared by CBSA staff and/or UGUs and other stakeholders (including information for MCs, TB Submissions, Orders in Council, Memoranda of Understanding, budgets, forecasts and changes to the financial hierarchy for financial signing authorities), in order to verify that the analyses and reports are complete, accurate and comply with legislation and policy, to recommend solutions for deficiencies, and to provide relevant information to Corporate and senior management for their planning and decision making

Researches, analyzes and interprets CBSA and central agency policies, procedures, regulations and legislation, reports and data as well as the financial implications of business decisions and of changes in policies and legislation in order to identify needs and issues, to provide information, clarification and/or alternative financial advice, recommendations and options to staff, clients and senior management regarding financial responsibilities, processes, issues, trends and the application of policies. Expertise and initiative are required to develop and present recommendations and options for the modification of procedures, policies and directives for financial planning/management and/or investment activities, and for the improvement of the management and control of resources for the assigned portfolio

Develops, presents and negotiates financial and business plans, strategies, options and proposals when



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leading and participating in internal and external project teams, committees and working groups and in consultations with corporate and senior managers, financial colleagues, external partners and client organizations to ensure the portfolio and CBSA interests are represented; to negotiate acceptance of Agency requirements for joint ventures; to develop common approaches on issues of mutual interest and to maintain best practices for the delivery of financial services.

### **Communication and Contacts - Communication et contacts**

Communicates and consults with colleagues, financial analysts, clients, managers and senior officials across CBSA and with diverse stakeholders (OGDs, suppliers and CBSA partners) to lead and participate in project teams; to determine client needs; to provide advice, analysis, financial and business plans, training and assistance on assigned financial responsibilities; to exchange information; to facilitate the development and implementation of studies, reports, business cases, TB submissions, Memoranda to Cabinet, Orders in Council, or joint projects; and to assist on the interpretation and application of existing, new or revised government-wide financial policies and procedures.

Negotiates with clients, managers, service providers and CBSA partners to broker acceptance of financial management issues and Agency positions; to agree to service levels and standards; to secure commitments; to negotiate contractual agreements; and to reconcile differences and conflicts.

Provides training, information sessions and presentations for Agency personnel and management on assigned financial responsibilities and on proposed or new courses of action, policies, processes and legislation.

### **Responsibilities – Responsabilités**

Provides guidance and direction to financial staff and leads multi-phased, multi-disciplinary project teams composed of staff from various areas across Finance and the CBSA and from external contractors. Determines human and financial resource requirements, selects team members, sets goals and objectives, assigns work, implements new methodologies, techniques and procedures and establishes performance indicators and training for staff.

Estimates resource requirements for various projects and prepares cost benefit analyses with respect to various proposals in accordance with guidelines.

### **Working Conditions - Conditions de travail**

Physical effort is required to sit and/or stand for extended periods of time when operating a computer to perform various administrative duties, and while attending/participating in meetings.

Dexterity and coordination skills are required for the operation of a personal computer, keyboard and mouse and other office equipment. Dexterity is also required to set up and operate audio/visual aids for presentations.

The work is performed in a standard office environment with external noise distractions and lack of privacy.

There is a requirement to manage different projects simultaneously and respond to changing priorities and tight time frames. There is a lack of control over the volume and pace of work and overtime may be required during peak times.



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There may be the requirement to travel to participate in training or meetings and consultations.

There is exposure to difficult or confrontational situations when consulting with frustrated clients and allaying the concerns of managers and employees, managing multiple concurrent activities, and resolving complex issues under tight time constraints.

### **Additional Information - Information additionnelle**



Canada Border Services Agency  
WORK DESCRIPTION

Agence des services frontaliers du Canada  
DESCRIPTION DE TRAVAIL

Job Number Numéro de emploi

AS No Numéro de JAE

FIC058

20023585

IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

Job Title Titre de l'emploi

Internal Audit Project Leader Financial

Effective Date Date d'entrée en vigueur

Classification

Job Type Type d'emploi

Related Positions Postes rattachés

April 7, 2008

F1-03

Headquarters

Regional

National

☒ Adm. centrale

☐ Régional

☐ National

Multi-Position

Single Position

☒ Poste multiple

☐ Poste unique

Branch Division

Direction générale Région

Directorate Local Office

Direction Bureaux locaux

Division Section

Strategy & Coordination

Internal Audit Directorate

Approved Organizational Units Unités structurales approuvées

10012526

RA TING CULATION

210+050+179+185=624

MANAGEMENT AUTHORIZATION AUTORISATION DE LA GESTION

"I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et autorise son utilisation à aux l'endroits de travail mentionnés ci-dessus."

Original signed by:

Mary Zamparo  
VP, Strategy & Coordination

09 07 2008

Management Signature Signature de la gestion

Title Titre

Date

CERTIFICATION ATTESTATION

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employé(e)s de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client Service Results**

Leads the development, direction, management and delivery of financial audit services of CBSA programs and services and financial activities to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency of the agency's governance, risk management, and control processes

## **Key Activities**

- Under the direction of the financial audit manager, plans, manages and leads the work of multi-disciplinary project teams comprised of staff, contracted personnel and individuals on secondment or assignment in the conduct of specific or major portions of internal audits. These projects have their genesis in an annual audit plan, requests from Central Agencies (Treasury Board, Office of the Comptroller General, Information Commissioner, etc.), or requests received during the year from Senior Management.
- Leads and performs independent and objective financial internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA). Recommends changes to management to improve compliance with authorities (laws, regulations, policies and procedures) in order to improve the efficiency, effectiveness and controls of the activities of the CBSA.
- Develops the scope, objectives, methodologies and milestones for each project. Assigns audit tasks to team members, monitors work progress and provides timely feedback. Assesses the pertinence and quality of evidence gathered, ensures the adherence to applicable professional standards, evaluates the relevance of conclusions and results, and, formulates strategies for effectively communicating the results.
- Briefs Senior Management on the results of financial audits, internal audits, or other studies, negotiates the acceptance of both the results and the recommendations, and, secures commitment to action by Senior Management. If necessary, debriefs Central Agencies or other interested parties (e.g., unions, employees or Members of Parliament, or citizens) on project results.
- Participates on departmental, inter-departmental, or international committees, in working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Contributes to the development of Directorate strategic direction, operational objectives, annual and long-term review plans, and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques. Under the direction of the financial audit manager, monitors the status of audit projects and follow-ups and plans and ensures quality of deliverables and working paper files.

## **Skill**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with financial auditing to select the appropriate approach to conduct specific internal audits or reviews. Knowledge of current trends and having to adapt to a changing environment is essential. Financial audit knowledge is necessary to ensure effective delivery and management of financial audit projects and consequently compliance to professional standards is required.

The work requires knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of financial audits, internal audits; to provide direction and leadership to project members, to prevent and detect unethical behaviour or fraudulent activities and promote ethical performance in the department.

The work requires knowledge of financial internal controls and risk management and the tools and techniques used in monitoring and controlling processes to assess whether management control and risk is being exercised effectively and efficiently. A strong understanding of general management principles and practices, techniques and methodologies including areas such as risk management, governance, management frameworks, and management controls is required. Knowledge of accounting and financial reporting is essential.

The work requires knowledge of Government of Canada Accounting practices, principles, guidelines, policies and legislation and GAAP (Generally Accepted Accounting Principles).

The work requires knowledge of strategic and operational planning, including environmental scanning, business intelligence and risk assessment to identify potential financial audits, internal audits or reviews to form the basis of the annual and long-term review and business plans, to understand planned financial audit, internal audit, to assess coverage of areas of materiality within a specific financial audit, internal audit, and, to provide multi-perspective views on Agency and organizational, strategic and business plans, management functions, activities and systems to senior management and stakeholders.

The work requires knowledge of the mission, vision, organization, strategic objectives, programs' objectives, priorities, activities, operations, business lines, decision-making and accountability structures, values, culture, management and information systems policies, practices, protocols, traditions, and conventional wisdom, of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG) Office of Comptroller General (OCG)), other federal Agencies (particularly Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments. This knowledge is required to determine the impact of the major policy sector developments and evolving management issues on the Agency and to be able to integrate these issues into internal audit and to make recommendations for senior management to react to or address these issues. In addition, the work requires knowledge of TB policies to assess the level of compliance within the client organization during the conduct of internal audits and to, when necessary, make recommendations for changes.

Knowledge of organizational leadership and behaviour, management of change, and existing or emerging public sector and private sector human resource management themes and issues to lead, organize and build multidisciplinary project teams; and to develop advice, opinions and recommendations to Senior Management and stakeholders.

Knowledge of sophisticated quantitative and qualitative research and assessment techniques which include problem solving, program model design and interpretation, control materiality risk estimation, performance measurement, benchmarking, statistical sampling and projection, regression and correlation analysis, survey and questionnaire design and use, interviewing techniques flowcharting, and the design and integration of sophisticated computer-based and manual audit and evaluation testing methodologies. This knowledge is needed to identify, recommend and ultimately lead the application of the appropriate technique in the conduct of complex internal audits, or reviews. Knowledge of financial systems is essential.

The work requires knowledge of current public policy issues influencing the Agency, public-private and industry sectors both domestically and internationally, and the trends, issues and interrelationships between the Agency, and public, private and industry sectors, and interest groups to identify their impact on objectives, strategies, operations and decisions managed and made by senior management and stakeholders to address them as part of the planning for internal audits or reviews and to develop recommendations for senior management to react to or address these issues.

The work requires knowledge of standards for the production of various audit products, internal processes, procedures and dynamics to perform proficiently. Knowledge of internal administrative processes and procedures is required to understand and adhere to them, and to ensure that the team members comply with them.

The work requires knowledge of evolving comptrollership and governance issues and current practices within the internal audit community. This includes but is not limited to the TB audit standards in the federal government, and to the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing, to ensure all such project work conforms to accepted standards, and, to be an active participant in the role and direction of the audit community in the public sector.

The work requires knowledge of review structures and best management practices within the internal audit community, to develop, adapt and exchange auditor review concepts, standards, principles, methods, practices, tools, techniques, methodologies and processes.

The work requires knowledge of existing and proposed federal/provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts) and international treaties and agreements (examples include but are not limited to NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's enabling and governing legislation and other legislation administered by the Agency. Detailed and comprehensive legislative knowledge is required to assess compliance with the applicable legislation and regulations and, when significant issues are identified to assess the risks and alternative actions, and to develop substantive, workable recommendations to foster compliance, or to suggest changes governing legislation and regulations or program delivery structures.

Effective interviewing, listening and observations skills are required to interpret and understand the meaning behind statements made and questions asked by auditees, facilitate meetings and discussions and to coach audit team members.

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence and negotiating. Written skills are needed to select the most appropriate approach to communicate internal audit or other project results and recommendations to Senior Management and stakeholders; to negotiate acceptance of recommendations, and, to build consensus to secure a commitment to action.

Communication skills are required to interview senior management and stakeholders to gather critical and confidential information to assess the overall functioning of management, internal controls and Agency programs and services. Being aware of the interviewee needs and concerns and, the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas is necessary to obtain a true understanding of what is being said or not said and what is actually meant. When interviewing members of senior management and deciphering the true meaning of a message, the unspoken or implicit message is often more important than the explicit or spoken message. In some cases, the implicit and explicit messages are contradictory and great skill is required to assess the degree of credibility of the messages and to determine whether more questioning or other data is required.

Negotiation skills are often required in finalizing the content of reports when the results are negative or significant issues are at stake. In these circumstances, managers will often pressure the incumbent to modify or remove negative results from reports. The incumbent must use considerable negotiation skills to ensure that the actual content addresses any legitimate concerns the managers may have while portraying the results in an accurate and objective way.

## **Effort**

**Intellectual Effort.** Intellectual effort is required to identify key issues in the Agency and to identify potential financial audit and internal audit to be included in the annual and long-term review plan to address those issues. Intellectual effort is required to research, analyze, interpret and model multi-perspective views of program objectives and requirements, legislation, regulations, directives, operational objectives, policies, procedures, trends, key management concerns, opportunities and exposures of significance to determine the issues, and then to determine how the results and recommendations of a suggested financial audit and internal audit could add to senior management's ability to deal with those issues.

Intellectual effort is required to organize projects, define tasks, recommend augmentation of the team with appropriate generalist and specialist resources including contracted support, and establish priorities within the project. Intellectual effort is required to develop the appropriate scope, objectives and methodologies, lines of enquiry,



electronic and hard copy sources, issues to explore and/or validate, and sample sizes. Selects and schedules people for interviews, examines electronic and manual data, correlates different types of information and creates questionnaires for audit projects.

Intellectual effort is required to review Agency financial information and to provide assurance to senior management on financial information and control frameworks.

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. There is intellectual effort in directing and providing expertise in the development, application and adaptation of a variety of internal audit and management strategies, theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of audit projects. There is intellectual effort needed to conduct financial analysis and reporting.

There is intellectual effort required to challenge assumptions used by project team members to form conclusions, make recommendations, evaluate the quality of evidence supporting them and analyzing internal auditor review results to identify the need for further research on information, to review observations and to provide sound rationale for revising conclusions.

Intellectual effort is required to synthesize and analyze extensive amounts of information, to report on the relevant issues, findings, and conclusions, and to develop practical recommendations for senior management and stakeholders. Intellectual effort is required to identify core elements, to assess risks and recognize opportunities for change - including legislative changes and to exercise judgment on their importance, and to make adequate recommendations.

Intellectual effort is required in the management of audit teams taking into consideration strengths, weaknesses and diversity of team members.

**Physical Effort:** The work requires sitting for extended periods of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while working on projects outside of the normal working location.

## **Responsibility**

**Human Resources:** Manages, leads and monitors multi-disciplinary project teams, comprised of subject-matter experts, seconded staff, staff on assignment, professional consultants and/or students in a matrix organization. This requires the development of new and different professional and personal relationships, the building of a team, resolving conflicts, recognizing achievement and supporting a fair and equitable workplace.

Provides instruction, supervision and guidance to audit team members conducting strategic analyses and examinations of major Agency policies, programs, legislative requirements and initiatives. Monitors and provides feedback on the work performed by the team members to ensure that the audit work is effectively performed to provide the appropriate information.

Leadership responsibilities include: planning, organizing, co-ordinating and assigning work of project members, determining priorities, recommending resource levels, providing technical guidance and direction, monitoring, coaching, and, at the end of each project, evaluating each team member's work performance and recommending training where necessary, and, reprioritizing or creating alternative ways to accomplish project objectives.

Writes, edits and presents objective, relevant and timely financial audit reports on findings, assurance and risk management information for the management and reporting of performance, compliance and comptrollership, and recommendations for program operations, to improve their cost-effectiveness.

Participates in or chairs and facilitates departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit and review staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Financial:** As part of the financial audits of international financial agreements or arrangements, analyzes and assess the accuracy of stated costs in a number of accounts requiring a number of complex calculations to determine the appropriateness of amounts charged to, or paid and where necessary makes recommendations for adjustments to the amounts charged or collected. In conducting these analyses and making these recommendations, the incumbent has moderate latitude to apply accepted government accounting procedures and approaches and to choose from a number of acceptable options.

Develops, recommends, manages and monitors the budgets for individual assigned internal audit projects. Identifies the need for professional consulting services with authority to recommend the requirements and evaluation criteria, the extent and level of service, and the options to be considered.

Monitors financial audit and internal audit against budgets and in accordance with relevant TBS and Agency policies, including staff time, travel and other operational expenses.

**Technical:** During the conduct of internal audits has custody of and protects files containing confidential and secret documents borrowed from auditees.

### **Working Conditions**

**Psychological:** Psychological discomfort results from dealing with multiple clients and stakeholders, who often become confrontational, make conflicting demands and have competing priorities and deadlines. Strong opposition and hostility are not uncommon when the financial audit, internal audit or review issues are sensitive or contentious. There is a requirement to satisfy multiple, concurrent demands for high quality advice and recommendations pertaining to these same sensitive issues.

**Physical:** The work involves working daily in an open concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

### **Additional Information**

**RESOURCES SUSCEPTIBLE TO INFLUENCE -  
FI WORKSHEET**

Position No: **TBD**

Title: **Internal Audit Project Leader (FI-3)**

Pool (Yes/No) Total size of pool **4**  
(see Note in "D" below)

Reports to: **Director Internal Audit**

| RESOURCE SUB-DIVISION                         | WEIGHTING<br>FACTOR | BUDGET<br>AMOUNT<br>(in millions of<br>dollars) | WEIGHTED<br>AMOUNT<br>(in millions of<br>dollars) |
|---|---------------------|---|---|
| <b>A. Direct (1)</b>                          |                     |   |   |
| 1 Own Budget                                  | @ 1.0               | n/a   | n/a   |
| <b>OR</b>                                     |                     |   |   |
| <b>B. Indirect (1)</b>                        |                     |   |   |
| 1 Operating expenditures (2)                  | @ 0.75              | 1,242,329*                                      | 931,746__   |
| 2 Revolving Fund                              |                     |   |   |
| a Operating Expenditures                      | @ 0.75              |   |   |
| b Revenue                                     | @ 0.75              |   |   |
| 3 Capital expenditures                        | @ 0.75              | 52,819*   | 39,614__  |
| 4 Conditional Transfer Payments               | @ 0.50              |   |   |
| 5 Non-Tax Revenue (2)                         | @ 0.75              | 59,929*   | 44,946__  |
| 6 Loans, Investments & Advances               | @ 0.35              |   |   |
| 7 Unconditional Transfer Payments (3)         |                     |   |   |
| 8 Tax Revenue                                 | @ 0.01              | 27,134,411*                                     | 271,344__   |
| <b>C TOTALS</b>                               |                     | <b>28,489,488*</b>                              | <b>1,016,306__</b>                                |
| <b>D Net Value of "Susceptible Resources"</b> |                     |   |   |
| Total Weighted Amount                         |                     | 7,122,372                                       | \$254,076 m                                       |
| Size of Pool                                  | (4)                 |   |   |
| (Pool consists of 2 FI-3's and 2 FI-2's)      |                     |   |   |

**Notes**

- (1) Use Direct or Indirect whichever is larger but not both.
- (2) Excludes Revolving Fund under B2
- (3) Includes internal transfer such as Public Service, Canadian Forces



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## SECTION A: JOB INFORMATION / INFORMATION RELATIVE A L'EMPLOI

|  |  |   |  |
|--|--|---|--|
| Job Title / Titre d'emploi<br>Financial Manager  |  | Job/Generic Number / Numéro d'emploi/de générique<br>FI04X01 (20046538); FI04X02 (20046539); FI04X03 (20046540) |  |
| Department/Agency / Ministère/Agence<br>CBSA   |  | Job Effective Date / Date d'entrée en vigueur - emploi<br>October 15, 2019                                      |  |
| Job Classification / Classification de l'emploi<br>FI-04   | Functional Authority (if applicable) /<br>Autorité fonctionnelle (si applicable) | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi   |  |
| Job Ratings / Degrés d'emploi<br>FI04X01: BS/250 + C2/70 + C3/256 + C3/170 = 748<br>FI04X02: BS/250 + C2/70 + C3/256 + C4/210 = 780<br>FI04X03: BS/250 + C2/70 + C3/256 + B3/145 = 721   | Supervisor Position Classification /<br>Classification du poste du superviseur   | OCC and NOC / CCP et CNP<br>1111  |  |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique |  | Special Instructions (References) / Instructions spéciales (références)   |  |

## SECTION B: POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|  |   |   |  |
|--|---|---|--|
| Position Number / No. de poste   |   | Effective Date / Date effective                         |  |
| Branch/Region<br>Direction générale/Région<br>Finance and Corporate Management | Directorate/District<br>Direction/District                      | Division  |  |
| Supervisor position Number /<br>No. de poste du superviseur                    | Supervisor Group and Level /<br>Groupe et niveau du superviseur | Supervisor Job Title /<br>Titre d'emploi du superviseur |  |
| Org Unit / Unité org.  | Cost Centre / Centre de coût                                    | Geographic Location /<br>Lieu géographique              |  |
| Linguistic Profile / Profil linguistique                                       | Security Requirements / Exigences en matière de<br>sécurité     | Other / Autre<br>Armed/Unarmed / Arme à feu/uniforme    |  |
| Communication Requirements /<br>Exigences en matière de communication          | Special Instructions / Instructions spéciales                   |   |  |

## SECTION C: AUTHORIZATION AND SIGNATURES / AUTORISATION ET SIGNATURES

|   |  |               |                   |
|---|--|---------------|-------------------|
| Employee<br>Employé                     | I certify that I have received this work description.<br>Je certifie que j'ai reçu cette description de travail.   |               |                   |
|   | Name / Nom   | Signature     | Date              |
| Supervisor<br>Superviseur               | I have read this work description, and confirm that it accurately describes the work assigned to this position.<br>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste. |               |                   |
|   | Name / Nom   | Signature     | Date              |
| Delegated Authority<br>Autorité Délégué | I have reviewed this work description, and confirm that it accurately describes the work required.<br>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.                        |               |                   |
|   | Name / Nom<br>Jonathan Muir  | Signature<br> | Date<br>15 Oct 19 |



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

## **Client Service Results - Résultats axés sur le service à la clientèle**

Direction and management of financial systems and policy services and advice, within an assigned portfolio for the Canada Border Services Agency (CBSA).

## **Key Activities - Activités principales**

- 1 Plans and manages the development and implementation of financial frameworks, business processes, strategies, policies, procedures, systems and initiatives
- 2 Directs the delivery of assigned financial, policy, budget, accounting, forecasting, reporting, costing or systems responsibilities
- 3 Directs the conduct of business and financial analyses for the purposes of providing senior management briefings, reports, recommendations and options for courses of action
- 4 Provides functional direction, advice, interpretation and guidance on financial matters, policies and systems
- 5 Plans and directs the preparation, analysis and quality control of various financial and business reports, and executive briefings for internal and external stakeholders
- 6 Chairs, participates and represents the Agency at meetings and on committees and working groups
- 7 Manages the team and resources of an organizational unit

## **Knowledge – Connaissances**

The work requires knowledge of

Principles of management in the public service, such as HR management, Financial delegation authorities, contracting, information management and security

Comprehensive knowledge of the relevant legislations, regulations, central agency directives, policies, governance instruments and international trade agreements related to or impacting on financial administration and CBSA programs, policies and procedures to ensure that related legislation and regulations are respected in the development of financial policies, procedures, practices and performance tools to deliver financial services, studies, analysis training, advice, direction and recommendations to prepare briefings and formal planning and reporting documents, and to propose policy and legislative changes.

The relevant legislation, regulation, central agency directives, policies and governance instruments related to financial management activities to ensure that related legislation and regulations are respected in developing new and/or revisions to existing agency financial management policies, procedures and systems to ensure CBSA compliance, and to provide advice, authoritative recommendations to inform decision making

Standards, theories, practices and systems of accounting and financial management, including Auditing Standards, Accounting Standards, financial analysis, modeling, budgeting, forecasting, cost/benefit analyses, activity based costing, activity based management, cost recovery and revenue generation as well as modern comptrollership functions and practices and their application in the federal government in



order to direct the delivery of services; to establish strategic and operational plans; to formulate strategies; to adapt new accounting concepts to the agency accounting framework; to direct the development, implementation and evaluation of accounting and internal control procedures, processes, policies and systems; to analyze and to provide strategic advice to senior management on business, operational and corporate issues; to direct the analysis and preparations of legislated and mandatory reports; to propose policy changes to central agencies; and to provide authoritative interpretation and direction to improve accountability and stewardship of resources across the organization.

Financial management theories, principles, methods, techniques and practices such as cost/benefit and risk analysis, statistical sampling, cost accounting, research and financial accounting and legislative reporting requirements and concepts such as objectivity, transparency, probity and disclosure; access ability to direct the delivery of assigned Agency financial responsibilities which may include financial planning, forecasting, budgeting, monitoring, control systems and reporting; and to direct the development and implementation of frameworks, including policies, procedures, business processes, standards and internal controls governing the work.

Theories and principles of information management and technology, database management, control theories and techniques, and accepted informatics security practices to recommend and develop new automated financial systems and interfaces to meet the needs of central agency and agency management information and reporting requirements; to evaluate and advise senior management on the impact of changes; and to identify solutions that will integrate within the existing infrastructure.

### **Decision Making and Analysis - Prise de décision et analyse**

Plans, directs and provides financial expertise in the design, development and implementation of Agency financial frameworks including strategies, policies, procedures, guidelines, business processes, systems, standards, initiatives and internal controls governing the work. Judgement and initiative are required to analyze central agency financial policies and directives, financial and business services required by managers, new concepts of comptrollership and shared responsibility; to develop strategies, policies and procedures, systems, action plans and recommendations that facilitate management decision making and control of the budget.

Plans and directs services and operational activities for the delivery of assigned Agency financial responsibilities which may include financial planning, advice and services, budgeting, forecasting, monitoring, control, reporting, costing, cost recovery, accounting operations, policy and/or systems. Judgement is required to synthesize and analyze ever-changing financial circumstances and to develop, manage and implement new strategies, activities, systems, policies and operating procedures to support program delivery; to balance Central Agency requirements against Agency management demands and to keep pace with evolving business requirements, modern comptrollership, best practices and trends.

Plans and directs the conduct of multi-focused business and financial analysis of current projects and activities, business proposals and initiatives, the Agency's current and future systems and financial information requirements and other influences such as the Federal Government's strategic direction and budget, and revised central agency or agency policies and procedures. Judgement and innovative thinking are required to assess potential impacts on the assigned portfolio's operations, evaluate the need to establish or modify frameworks, financial policies, procedures and systems and to formulate and oversee the development of financial management positions, options, proposals, reports, strategic papers and recommendations to improve the efficiency and management of policies, processes, systems and resources; to meet the agency comptrollership responsibilities and to ensure compliance with Central Agency requirements. Decisions and recommendations assist senior management development of strategic, business and operational plans for the delivery of CBSA programs and services.

Develops consolidated long and short term planning documents and plans and directs the preparation, analysis and quality control of financial and business information, executive briefings, the Agency's



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mandatory and legislated financial planning and reporting requirements for internal and external audiences such as central agencies and other government departments (e.g. ARJUS, Main Estimates, Supplementary Estimates, Governor General Warrants, input to RPP and DPR, Public Accounts, Financial Statements, managerial reports, multi-year forecasts, customized budget reports, financial requirements for new initiatives, responses to internal and external audits, etc.) and of Memoranda to Cabinet, MCs, Treasury Board (TB) Submissions, Memoranda of Understanding, Orders in Council, budgets, forecasts, variance analyses, changes to the financial hierarchy for financial signing authorities

Investigates issues, ensures that Agency positions are thoroughly considered during negotiations and develops common approaches on issues of mutual interests when chairing, leading and participating on intra- and interdepartmental/agency meetings, committees and working groups and representing the interests of the CBSA and the assigned portfolio

### **Communication and Contacts - Communication et contacts**

Communicates with clients, senior management and financial specialists to provide subject matter expertise, functional guidance, advice and interpretation regarding frameworks, strategies, program objectives and requirements, systems, business processes, potential or actual issues and the application and impacts of complex legislation, regulations, operational objectives, agency policies or directives to obtain their cooperation and/or active participation in implementing corrective actions, new financial management initiatives and special projects and to exchange, clarify or interpret technical and sensitive financial management information

Communicates and negotiates with diverse stakeholders such as colleagues of government-wide financial management communities, Central Agency officials, representatives of industry and external contractors to chair, lead and participate on intra- and interdepartmental/agency meetings, committees and working groups, to exchange information, to represent the interests of the assigned portfolio and the Agency, to ensure that Agency positions are thoroughly considered, to persuade, negotiate and reconcile divergent viewpoints, to negotiate the financial arrangements and charges within complex agreements, to negotiate standards and common approaches on issues of mutual interest, to investigate issues, to keep current on emerging trends, developments and best practices, and to contribute to government-wide initiatives

### **Responsibilities – Responsabilités**

Directs and manages the work of employees and multi-disciplinary project teams through subordinate employees and/or supervisors, establishes goals and objectives, initiates projects and initiatives, develops work plans, assigns work, monitors and appraises performance, evaluates and provides feedback on progress, recommends disciplinary actions, establishes plans to meet professional development needs and fosters and maintains a positive and productive work environment for all staff

Influences the capacity of organizations to manage resources and generate planning and accountability documentation, the development of financial policy guidelines and conformity with Government of Canada finance-based legislative, regulatory guidelines and frameworks

Exercises direct authority and accountability for allocated funds to meet planned initiatives and projects, budgets and staff expenses (travel, education, etc.). Responsibility includes determining resource requirements and adjusting project and initiatives expenditure timing or resource allocation within the sectional budget and timeframe

Manages the development, negotiation and finalization of financial services, cost recovery/cost sharing and partnership agreements with private and public sector organizations and ensures appropriate frameworks and standard formula determinations are in place for cost recovery transfer actions related to internal/external cost sharing projects and initiatives



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Directs the custody and safeguarding of the repository of ministerial financial authority documents, negotiable instruments, Agency documents and files, procedural and systems documentation

### **Working Conditions - Conditions de travail**

Physical effort is required to sit and/or stand for extended periods of time when operating a computer to perform various duties and while attending/participating in meetings

The work is performed in a standard office environment with external noise distractions and lack of privacy

There is exposure to difficult or confrontational situations when consulting with frustrated clients and allaying the concerns of managers and employees, managing multiple concurrent activities and resolving complex issues under tight time constraints

There is a requirement to travel

### **Additional Information - Information additionnelle**





Canada Border Services Agency  
**WORK DESCRIPTION**

Agence des services frontaliers du Canada  
**DESCRIPTION DE TRAVAIL**

|                               |                        |
|-------------------------------|------------------------|
| Job Number / Numéro de emploi | AS No. / Numéro de sAE |
| <b>FIC022</b>                 | <b>2002.829</b>        |

|   |                                |   |  |
|---|--------------------------------|---|--|
| <b>IDENTIFYING INFORMATION / DONNÉES D'IDENTIFICATION</b>   |                                |   |  |
| Job Title / Titre de l'emploi<br><b>Internal Audit Manager - Financial</b>  |                                |   |  |
| Effective Date / Date d'entrée en vigueur<br><b>04.09.2007</b>  | Classification<br><b>FI-04</b> | Job Type / Type d'emploi<br><input checked="" type="checkbox"/> Headquarters / <input type="checkbox"/> Regional / <input type="checkbox"/> National<br><input checked="" type="checkbox"/> Admin. Centre / <input type="checkbox"/> Regional / <input type="checkbox"/> National | Affiliated Positions / Postes rattachés<br><input type="checkbox"/> Multi-Position / <input checked="" type="checkbox"/> Single Position<br><input type="checkbox"/> Poste multiple / <input checked="" type="checkbox"/> Poste unique |
| Branch / Bureau<br>Direction générale / Région<br><b>Strategy &amp; Coordination</b>  |                                | Directorate / Secteur<br>Direction / Bureau local<br><b>Internal Audit</b>  |  |
| Approved Organizational Unit / Unités structurales approuvées<br><b>10008951 (5400 200 00)</b>  |                                |   |  |
| <b>RATING / COTATION</b>  |                                |   |  |
| <b>MANAGEMENT AUTHORIZATION / AUTORISATION DE LA GESTION</b>  |                                |   |  |
| "I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."<br>"J'approuve les responsabilités décrites dans cette description de travail et autorise son utilisation à aux l'endroit(s) de travail mentionné(s) ci-dessus."  |                                |   |  |
| <i>Original signed</i><br>Management Signature / Signature de la gestion  |                                | Mary Zamparo<br>VP, Strategy & Coordination<br>Title / Titre<br>Date / Date: 27.11.2007   |  |
| <b>CERTIFICATION / ATTESTATION</b>  |                                |   |  |
| "I certify that the following is a description of the work to be performed."<br>"J'atteste que ce qui suit est une description du travail à exécuter."  |                                |   |  |
| Immediate Supervisor's Signature / Signature du superviseur immédiat  |                                | Title / Titre<br>Date   |  |
| "I certify that I have received this work description."<br>"J'atteste que j'ai reçu cette description de travail."  |                                |   |  |
| Incumbent's Signature / Signature du titulaire  |                                | Date  |  |
| The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 30 days of the date on which they are notified of a decision affecting the classification of their position.<br>Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employé(e)s de présenter un grief de classification dans les 30 jours suivant la réception de la décision affectant la classification de leur poste. |                                |   |  |

## **Client Service Results**

Manages multiple audit teams in the development, direction, management and delivery of financial audit services of CBSA programs and services, information systems and all corporate activities such as finance and human resources to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency on the agency's governance, risk management, and control processes.

## **Key Activities**

- Plans, manages and directs a portfolio of multiple, concurrent projects (including their associated financial budgets and expenditures) consisting of financial audits, internal audits or other projects. These projects have their genesis in an annual, risk-based audit plan and direction from Central Agencies
- Manages the establishment of the specific scope, objectives, methodologies and milestones for each project, and reviews project plans and completed work to evaluate the pertinence and quality of evidence gathered, to ensure adherence to applicable professional standards, to assess the soundness of methodologies, to evaluate the relevance of conclusions and results, and, to formulate strategies for effectively communicating the results
- Briefs senior management on the results of financial audits, internal audits or other projects, negotiates the acceptance of both the results and the recommendations, and, secures commitment to action by Senior Management
- Plans, manages and directs the work of multi-disciplinary project teams comprised of Agency staff, contracted personnel and individuals on secondment or assignment in the planning, conduct and reporting of financial audits, internal audits or other projects, supervises staff and, establishes and manages any associated professional service contracts, agreements and partnerships
- Provides expert level functional and technical guidance and advice on financial audit and related matters to those carrying out financial audit within the Agency
- Leads or participates in departmental, inter-departmental or international committees, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise
- Participates in and contributes to, the development of Directorate strategic direction, operational objectives, annual and long-term review plans and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques.
- Manages human and financial resources under their responsibility. They are the technical authority, approval and provide guidance to the Internal Audit Director, who has the delegation.

## **Skill.**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with financial auditing to select the appropriate approach to conduct specific financial audits, or related reviews, to determine relative strengths and weaknesses of the approaches, to plan, manage and direct internal audit or related projects, apply appropriate methodologies and to explain their application to project team members and to subsequently coach them in that application, to design, generate, test or pilot new and innovative approaches, to keep abreast of current trends and to adapt to a

changing environment, to advance the knowledge and application with project teams, and with colleagues both domestically and internationally.

Mastery of financial audit knowledge is necessary to act as an expert advisor to Agency staff engaged in internal audit projects where the staff's primary background is not finance, to provide expert level functional and technical advice and guidance to all staff carrying out financial audit or using methods normally associated with financial audit, and, to ensure effective financial audit or review project management, and to ensure compliance to professional financial standards and ethics.

The work requires knowledge of the theories, concepts, principles, standards, methodologies, tools and techniques of internal audit. This knowledge is needed to plan, manage and direct internal audit projects, apply appropriate methodologies, and to coach project team members on their application. Internal audit knowledge is required to select the appropriate application to conduct specific projects, to determine relative strengths and weaknesses of the applications, and to apply the techniques. Internal audit knowledge is necessary to ensure effective project management and compliance to professional standards and codes of conduct.

The work requires a knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of financial audits, internal audits, or reviews; to provide direction and leadership to project teams, to prevent and detect unethical or fraudulent activities and promote ethical performance in the department.

The work requires a knowledge of current financial management, business and public administration theories (i.e. Government of Canada accounting practices, principles, guidelines, policies and legislation. Nor do they require knowledge of GAAP), concepts, principles, practices and techniques relating to such things as strategic operational and business continuity planning, risk identification, assessment and management, governance, leadership, management frameworks, and internal controls, performance measurement and management, and communications and information management. This knowledge is used in the development of innovative and practical recommendations to Senior Management to improve existing departmental processes, systems and procedures and to provide advice on the management of risk, risk mitigation approaches, audited financial statements, public accounts and internal financial controls.

The work requires a knowledge of strategic and operational planning including environmental scanning, business intelligence, risk assessment and definition of criteria to place potential internal audits, program evaluations and reviews in priority to form the basis of the annual and long-term review and business plans, to rationalize planned internal audit thrusts; to assess coverage of areas of materiality and, to provide multi-perspective views on governmental, departmental, and organizational strategic and business plans, management functions, activities and systems to Senior Management and stakeholders.

Knowledge of organizational leadership and behaviour, management of change, and existing or emerging public sector and private sector human resource management themes and issues to lead, direct, organize and build multi-disciplinary project teams, supervise staff and to provide advice, opinions and recommendations to Senior Management and stakeholders.

Project and time management (including contract management and administration, and quality assurance and control) to effectively manage a portfolio of financial audit, internal audit, and other projects.

The work requires a knowledge of the following research and assessment concepts and methods: rational problem solving, hypothesis formulation and validation, cost/benefit and cost-effectiveness analyses.

model design and interpretation, control, materiality/risk estimation, results measurement, benchmarking, quantitative approaches including statistical sampling and projection, regression, and correlation; investigative methods, business process re-engineering, flowcharting, interviewing techniques, focus groups, control self-assessment and the design and integration of sophisticated computer-based and manual audit testing methodologies. This knowledge is required to select and supervise the application of the appropriate technique in the conduct of complex audits, and to be an expert advisor to Directorate staff using these techniques.

Knowledge of computer software applications (such as word processing, presentation, database spreadsheet, Internet, Intranet, file/document utilities, decision support, communications software, productivity, automated working paper systems, flowcharting, project management, risk assessment, fraud detection, electronic question and survey, statistical sampling and computer assisted audit software) to apply the most effective and efficient tools and approach in the conduct of internal audits, risk and control assessments, or other projects.

Knowledge of communication and marketing techniques and approaches including interviewing, fact-finding or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence, and negotiating. Written skills are needed to select the most appropriate approach to communicate internal audit, or other project results and recommendations to Senior Management and stakeholders, to negotiate acceptance of recommendations, and, to build consensus to secure a commitment to action.

Communication skills to interview senior management and stakeholders to gather critical and confidential information to assess the overall functioning of management, internal controls and Agency program and services. Being aware of the interviewee needs and concerns, and, the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas is necessary to obtain a true understanding what is being said, or not said, and what is actually meant. When interviewing members of senior management and deciphering the true meaning of a message, the unspoken or implicit message is often more important than the explicit or spoken message. In some cases, the implicit and explicit messages are contradictory and great skill is required to assess the degree of credibility of the messages and to determine whether more questioning or other data.

### **Effort:**

Intellectual effort is required to identify key issues in the Agency and to select financial audit, internal audit and other projects to be included in the annual and long-term review plan to address those issues. Effort is required to research, analyze, interpret and model multi-perspective views of program objectives and requirements, legislation, regulations, directives, operational objectives, policies, procedures, trends, key management concerns, opportunities and exposures of significance to determine the issues, and then to determine how the results and recommendations of internal audit or other projects could add to Senior Management's ability to deal with those issues. The problem is to achieve balanced and effective financial audit, internal audit taking into account current issues and latent risk.

Intellectual effort is required to balance and organize several concurrent projects, define multiple tasks, select and augment teams with appropriate generalist and specialist resources including contracted support, and establish priorities while successfully meeting disparate deadlines. This becomes more difficult when new projects such as high priority projects are unexpectedly added to the mix and have to be scheduled and resources found to do them. Constraints include solving resourcing and scheduling problems while other demands are being met; the requirement to quickly find a way to address the

unexpected high profile project in a short period of time and the need to take into account the views of Senior Management and staff when changing priorities and juggling project schedules

Intellectual effort is required to establish the appropriate scope, objectives and methodologies for individual financial audit, internal audit, and other projects. Intellectual effort is required to formulate Senior Managements problems and needs objectively and accurately and to compile, analyze and synthesize a wide range of information. In some cases, it is necessary to develop new conceptual frameworks in order to understand the issues and the relationships and develop the necessary scope and objectives for the project

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. Many financial audits, internal audit and other projects require either the consideration of a wide range of possible approaches and strategies, or developing new ones in response to particular problems. Effort is required to select an approach or methodology stem from the need to gather information in an acceptable length of time for internal audits the need to gather "hard" evidence on "soft" issues such as ethics and values, and the need for all approaches and methodologies to conform to financial audit, professional internal audit or review standards for evidence gathering.

Intellectual effort required to challenge assumptions and underlying logic used by project teams to develop conclusions and recommendations and the quality of evidence supporting them and analyze financial audit, internal audit or investigation results to identify the requirement for further research on information, to make judgment calls on the importance, marketability and evidential support for financial audit, internal audit observations and to provide sound rationale for reviewing conclusions.

Intellectual effort is required to synthesize and analyze extensive amounts of information of varying complexity and completeness to report on the relevant issues, findings, and conclusions; and, to develop practical recommendations for Senior Management and Stakeholders. Intellectual effort is required to identify core elements, to assess risks and opportunities for change including legislative changes, and, to exercise judgment on the importance, nature and adequacy of support for recommendations. There is intellectual effort in providing expert level functional and technical advice and guidance expertise on the application and adaptation of a variety of financial audit theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. This advice and guidance is provided to staff within the Agency at various levels and the challenge is to provide advice and guidance appropriate to the problem being addressed by the requestor of the advice and to provide it in a way that will be useful.

Provide expert level functional and technical advice and guidance expertise on the application and adaptation of a variety of internal audit theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. This advice and guidance is provided to staff within the CRSA at various levels and the challenge is to provide advice and guidance appropriate to the problem being addressed by the requestor of the advice and to provide it in a way that will be useful. Constraints include the need to consider the varying background knowledge and skills levels and experience of the staff requesting the advice or assistance and, to ensure conformity to the professional standards and ethics for internal audit

**Physical:** The work requires sitting for extended period of time throughout the day while operating a computer equipment/keyboarding or traveling in cars and planes

## **Responsibility:**

**Human Resources:** Determines human resource requirements, plans, prioritizes and allocates work and work schedules, provides training, evaluates performance, selects, orients and develops staff, ensures a safe, healthy, harassment-free workplace. Fosters a team environment, mobilizes energies, motivates and maintains morale of staff.

Manages and leads multiple, concurrent, multi-disciplinary project teams (eight employees comprised of FI-3s, AS-6s, FI-2s, AS-3s, FI-1s and AS-3s), comprised of subject-matter experts, seconded staff, staff on assignment, employees of OGDs and agencies, professional consultants, and/or students in a matrix organization. This requires the continual development of new and different professional and personal relationships, the building and re-building of teams, resolving conflicts, recognizing achievement, and supporting a fair and equitable workplace. Leadership responsibilities include planning, organizing, coordinating and assigning work of multi-disciplinary project teams, determining priorities, authorizing resource levels, providing technical guidance and direction, monitoring, coaching and evaluating work performance against planned deliverables; reprioritizing or creating alternative ways to accomplish project objectives.

Establishes performance expectations and agreements for employees and with each employee, develops an individualized, personnel learning plan with annual updates to ensure employees have the best opportunity to enhance their knowledge, skills, competencies and abilities in the internal audit field. Periodically throughout the year discusses with the employee his or her performance and the progress of their learning.

Participates in or chairs and facilitates departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Financial:** Develops, recommends, manages and monitors a budget for a portfolio of financial audit, internal audit and other projects, with full authority to identify internal staff and external contract resource requirements, travel and other project costs and to reallocate financial or other resources between projects within the portfolio to meet objectives.

Contracts for multi-disciplinary or multi-service professional consulting services with full authority to specify requirements and evaluation criteria, to negotiate the extent and level of service, and with the latitude choose from different options and to evaluate and select the best proposal. Verifies that services have been rendered in accordance with contract specifications, and that the price is correct under Section 34 of the Financial Administration Act, and, recommends invoices for payment.

Monitors internal audit risk and control assessment and review project expenditures against budgets and approves project expenditures in accordance with relevant TBS and departmental policies, including staff time, travel and other operational expenses and recommends payment under Section 34 of the Financial Administration Act. Spends funds according to Treasury Board directives and departmental guidelines for own pre-approved travel expenses including the use of government credit cards and tax receipts.

**Technical:** During the conduct of internal audits, risk and control assessments, or other projects has custody of, and protects files containing confidential and secret documents borrowed from auditees as well as, depending on the topic being examined, proprietary and commercially confidential documents.

Uses a personal computer, software, office supplies, furniture and equipment, reference materials for performance of own work.

### **Working Conditions:**

**Psychological:** There is a continuous requirement to deal with imposed deadlines for completion of assigned projects and other duties, frequent changes to project priorities, shortened deadlines, multiple, concurrent, conflicting demands and the resulting unpredictable workloads.

Internal audit sometimes identifies issues that are contentious with senior management that can be challenging to manage because the level of authority of the senior manager is significantly higher.

**Physical:** There is a requirement to travel.

### **Additional Information**

## **EXECUTIVE GROUP POSITION DESCRIPTION**

|                              |  |
|------------------------------|--|
| <b>JOB NUMBER:</b>           | EXC226 (20023601)                                    |
| <b>GRP/LEVEL:</b>            | EX-01  |
| <b>POSITION TITLE:</b>       | Director Professional Practices and Strategic Issues |
| <b>BRANCH:</b>               | Internal Audit and Program Evaluation                |
| <b>POSITION NUMBER:</b>      | 30213235   |
| <b>REPORTING TO:</b>         | DG, Internal Audit & Program Evaluation              |
| <b>LOCATION:</b>             | National Capital Region                              |
| <b>EFFECTIVE DATE:</b>       | April 1, 2011  |
| <b>SECURITY REQUIREMENT:</b> | Secret   |
| <b>LANGUAGE REQUIREMENT:</b> | Bilingual  |

## **GENERAL ACCOUNTABILITY**

The Director, Professional Practices and Strategic Issues (PPSI) is accountable for the development of the Audit and Evaluation vision, strategies, management systems, and business policies, procedures and processes, for the annual reporting on the performance of the Audit and Evaluation function including the performance of the evaluation and internal audit areas of management for the Management Accountability Framework (MAF), for the implementation of strategically focused internal audit and evaluation policies, procedures, processes, and guidelines, for the maintenance and update of the comprehensive audit risk universe and for the system for the evaluation of audit risk and for long term planning, for the scheduling and time tracking for audit and evaluation activities, for the research, maintenance and promotion of audit tools that meet specific requirements, and for the management of audit statistics, performance measures, quality assessments, and for periodic summary reports. The incumbent is accountable for the provision of secretariat support to audit and evaluation committees, for the follow up on outstanding audit and evaluation recommendations which includes making formal proposals on actions required and on the continuance or termination regarding long standing cases, for the management of external liaison and coordination activities, for working with the Office of the Auditor General (OAG), the Office of the Comptroller General, and other central agency organizations and external stakeholders engaged in audit and evaluation undertakings that impact CBSA, and for the monitoring and analysis of issues, trends and developments in the private and public sectors that may impact on or be applicable to internal audit and evaluation activities and the programs of the Agency.

## **ORGANIZATIONAL STRUCTURE**

This position is one of three executive positions reporting directly to the Director General Internal Audit and Program Evaluation. The others are the Director Program Evaluation and the Senior Director, Internal Audit.

Reporting directly to the Director, Professional Practices and Strategic Issues are the following positions:



**Manager, Practice Management** (5 FTEs) is responsible for managing the development and delivery of the quality assurance and improvement program; audit and evaluation methodologies, policies and procedures; the professional development program, the CAF annual report, and the provision of secretariat support to internal audit and evaluation committees

**Manager, Liaison and Issues Management** (5 FTEs) is responsible for liaison with and for managing the audit-related relationships between the Agency and external assurance providers, such as the Office of the Auditor General, and other government departments and agencies, and tracks the status of management action plans regarding outstanding audit and evaluation recommendations.

**Manager, Planning** (4 FTEs) is responsible for managing the development of multi-year audit and evaluation plans, focusing on areas of highest risk, and providing support in formulating the overall assessment of the Agency's risk management, control and governance processes

## **NATURE AND SCOPE**

The Government of Canada established the Canada Border Services Agency (CBSA) in December 2003 combining components that had previously resided in the Canada Customs and Revenue Agency (CCRA), Citizenship and Immigration (CIC) and the Canadian Food Inspection Agency (CFIA). This organizational change created an integrated border services agency with a dual mandate of security and safety at Canada and the facilitation of low risks people and goods across the border.

The Agency operates on a 24/7, 365 days basis. Its workforce of over 15,388 employees, including over 7,200 uniformed and non-uniformed Officers (comprised of Border Services Officers, Superintendents, Chiefs of Operations, Intelligence Officers, Criminal Investigators, and Inland Enforcement Officers), are responsible for the processing of close to 100 million people and approximately \$100 billion in trade each year at approximately 1,200 points of service in Canada and at 39 international locations abroad, through 119 land border crossings, 13 international airports at major ports and at numerous marinas and reporting stations. Of these locations, border services are offered on a 24/7 basis at 61 land border crossings and 10 international airports. The Agency's employees also operate at 27 rail sites and they process and examine international mail at three (3) mail processing centres. The Agency administers more than 90 acts, regulations and international agreements, many on behalf of other federal departments and agencies, provinces and territories.

The CBSA delivers a variety of programs and services for people (travelers, settlers, etc.) and for goods (commercial trade). Some programs and services are designed to help travelers and trade enter Canada smoothly, while others are focused on enforcing laws and keeping threats to our safety and health out of Canada. The Agency works closely with partners in other federal departments and agencies, national provincial and international law enforcement agencies, public service unions, commercial associations and organizations, and foreign governments. Many Agency initiatives involve highly sensitive political, safety and security issues that are subject to close media and public scrutiny.

The Government of Canada and the Central Agencies, over the past few years have directed a variety of initiatives aimed at strengthening financial management, modernizing comptrollership and management practices, improving management decision making and accountability, transparency and integrity of decision making within the Public Service. The Government's Management Accountability Framework (MAF) articulates a set of government-wide expectations for sound management and establishes the framework of accountability for Deputy Heads to ensure that the conditions for good management are put in place.

In addition, world events such as those at Enron and WorldCom, as well as situations in the federal government at IRSDC and PW CSC, have also elevated the profile, relevance and importance of the audit and evaluation functions in the Public Service. This has profoundly altered the role of this function and elevated Audit and Evaluation up as the vehicle to improve government performance and to ensure closer scrutiny by TBS, Parliamentarians and the Canadian public.

As a result, both internal audit and evaluation have designed new approaches and methods to bring more value to the organization than ever before. For instance, an assurance is now made to public leaders that risks to the organization are understood and managed appropriately; organizational ethics are monitored; and the auditors and evaluators are also the protectors of senior management and public interest (e.g. safeguarding assets, monitoring compliance with policies, assuring transactions are reported, making recommendations for effective, efficient and economical use of resources). The audit and evaluation team members serve as in-house consultants on a wide range of issues such as risk management, controls, information technology and many other areas of governance. Internal auditors and evaluators play a vital role in ensuring the organization is efficiently run, morally sound, technologically advanced, cognizant of the environment and other areas of concern and safe from unnecessary risk.

The Government has demonstrated a firm commitment to strengthening management and accountability government-wide and in departments and agencies. This commitment is exemplified with the introduction of the Federal Accountability Act and the Policy on Internal Audit which obliges Deputy Heads to answer questions before parliamentary committees on management matters including compliance with government policy and procedures, the signing of Agency accounts, and for measures taken to maintain effective systems of internal control. Under these policy requirements internal auditors and evaluators are expected to provide a greater level of assurance to Deputy Heads and equivalents in supporting their efforts to provide accountable, transparent and effective management.

The Audit and Evaluation Directorate has been established to conduct audits, evaluations and other reviews and inspections of Canada Border Service Agency programs, policies and activities including the development and implementation of policies, strategies, approaches, methodologies and processes governing the Agency's independent audit and evaluation functions. The Directorate develops management initiatives to address specific and systemic deficiencies identified through audits and evaluations and provides strategic advice to the President, the Executive Committee, the Operations Committee and various Standing Committees such as Human Resources, Comptrollership, Technology and Programs.

It is within this context that the **Director, Professional Practices and Strategic Issues (PPSI)**, has the formidable challenge of building and sustaining the Agency internal audit and evaluation capacity and excellence. The Director is responsible for leading all transitional initiatives such as the move to more risk-based services and the associated establishment of new relationships with other sectors. The Director is also responsible for the development and implementation of communication strategies to inform CBSA management and staff, Treasury Board Secretariat external audit providers and the general public of planned internal audits and evaluations and of their results. Furthermore, there is a responsibility to collect business relevant intelligence, to conduct research and analysis to identify requirements for new or improved audit and evaluation methods, practices, procedures, standards or transferable technologies, and to create an environment conducive to ongoing innovation. Based on intelligence gathered and internal requirements defined, the Director develops and monitors the use of new and improved audit and evaluation work tools, methods and processes and designed services that are delivered as efficiently and effectively as possible.

The Director works closely with the Director General in the development and maintenance of the Agency Audit and Evaluation Charters and supporting documentation, and for the systematic review of progress in relation to the Management Accountability Framework (MAF). The Charters and supporting documents include the mandate, the governance structure, stewardship objectives, essential principles and the quality assurance management system. The incumbent is responsible for the development and maintenance of the Audit and Evaluation Procedures Manual and for providing quality assurances that CBSA internal audits and evaluations are conducted in accordance with Government of Canada and professional performance standards, processes and procedures.

Internal Audit Policy direction has been towards increasing the independence of the internal audit function from Agency operations in order to ensure that the Minister and President have the independent and objective information to mitigate risks and improve the overall performance of the organization. An example of this is the creation of an Audit Committee that includes professional and experienced members drawn partially from outside the Federal Public Service. The Evaluation Policy requires an Evaluation Committee that has senior CBSA management participation. The Director is responsible for ensuring the membership and activities of the two committees meets the needs of the Minister, the President and Comptroller General of Canada so that they have confidence in the ability and advice that emanates from these committees. The Director is also responsible for secretariat services to these committees and for ensuring that they function well in all respects.

In addition, the Director is responsible for coordinating the development of Risk Based Plans for Audit and Evaluation. The incumbent consults with the Audit Committee and the Evaluation Committee and with CBSA executives to identify and assess the risk management arrangements and the internal control environment. The Director applies a set of weighted risk factors to the various organisations, operations, processes and functions of the Agency, leads the conduct of comprehensive risk assessments, and provides analysis, advice and recommendations to the Director General on priority areas of higher risk and significance. The Director also carries out the planning and forecasts annual and multi-year financial (salary and operating) resource requirements to meet Internal Audit and Program Evaluation requirements in a timely, cost-effective manner.

The Director is responsible for the implementation of the approach to develop the annual holistic opinion for the DGI and the Comptroller General with respect to the adequacy of Agency risk management, control and governance, as outlined in the Management Accountability Framework (MAF). This includes responsibility for determining the need for, and securing the services of, external professionals to supplement in-house resources and competencies as required. The Director ensures staff compliance with Government of Canada standards, Standards for the Professional Practice of Internal Audit issued by the Institute of Internal Auditors (IIA) and with audit standards and best practices of the Canadian Institute of Chartered Accountants (CICA) and the Office of the Auditor General.

Today's government operates in a complex world. Its operations must adapt to new realities, ranging from economic and political globalization to technological shifts, the knowledge economy, and demographic challenges, shifting public priorities and changing structure of federalism. Among these factors information technologies have an impact on all aspects of individual and public life. They dramatically change how the Government of Canada must think of its clients and services. And they require it to ensure that citizens and businesses have the infrastructure they need to succeed. Vastly different relationships are now made possible by technologies that alter the way people and businesses communicate.

The Director PPSI carries out an analysis on all outstanding recommendations (i.e. not implemented according to plan); monitors and conducts follow-up on various ongoing internal and external audit and evaluation recommendations to assess the degree to which the implementation of management action plans has occurred, and advises the Director General, CBSA executives (Vice Presidents) and the Audit Committee and/or the Evaluation Committee on the extent to which management action plans have been implemented, the effectiveness of actions taken, and whether management has accepted a level of risk that is unacceptable to the Agency or to the Government, and recommends on the continuance or termination of long-standing recommendations.

Prior to external release to – for example, the Comptroller General or Treasury Board, audit and evaluation reports, planning documents (e.g. RPP, DPR, etc.), TB submissions, Memoranda to Cabinet, responses regarding the MAF, etc., are reviewed by the Director, PPSI to ensure that the product complies with IIA Standards, with the Treasury Board policies on internal audit and evaluation, etc., and are aligned with the modernized approach to comptrollership, and demonstrate consistency of methodology and approach as well as high quality. At the last step of these review processes, the challenge for the Director is to ensure that the Linkages have been made, that all essential elements have been covered, and that the documents can withstand the scrutiny of all the stakeholders including the public.

It is critical that the Director establish and maintain effective relationships through frequent contacts with executives of the Agency, Audit Committee and Evaluation Committee members and other stakeholders, such as the Office of the Auditor General, to assess risks for audit and evaluation planning and to develop confidence in the Audit and Evaluation function. These relationships are also essential to secure the necessary rigorous commitment to improvement and excellence regarding the CBSA management control framework, and to ensure that executives take corrective action particularly on management control findings that indicate a CBSA-wide problem. High-level managerial judgment and critical communication skills are required to

eliminate the natural resistance to change, and to ensure that senior management and the Audit Committee and the Evaluation Committee receive timely, coordinated and effective responses to management issues.

The Director is also responsible for collaborating with counterparts in the Office of the Comptroller General and in other government departments and agencies on Government-wide sectional, thematic and horizontal audits, and in the development of professional standards, competencies and rigorous methodology for the function Government-wide.

The Director, PPSI provides liaison between the Office of the Auditor General (OAG) and other external auditors, and is the focal point for external audits and evaluations related to CBSA programs and services. This includes sharing knowledge and best practices with respect to methodologies and procedures and information on the results of respective work at appropriate times and for specific purposes. The Director also plans and coordinates the development of Agency responses to recommendations resulting from external audits conducted by the OAG and other external auditors.

It is within this context that the Director, Professional Practices and Strategic Issues (PPSI) directs the development of the Audit and Evaluation (A&E) vision, strategies, management systems, and business policies, procedures and processes. In addition, the Director directs the annual reporting on performance including the performance of the evaluation and internal audit areas of management for the MAF.

The Director provides executive leadership in the development and implementation of a quality assurance program for internal audit and evaluation, which includes the development and implementation of effective and efficient internal audit and evaluation processes for the Agency. In this respect, the Director ensures that the Audit and Evaluation functions work in a manner that is consistent with the intent of the practices and standards established by Treasury Board and professional bodies and provides such assurance to the President and Director General.

The Director leads the conduct of special audits, evaluations and studies requested by the President or Vice Presidents or by the Committees. These studies are unique in nature and are undertaken to address current and specific control issues that are sensitive for the Agency. In this respect, the Director ensures that reports are defensible, objective and balanced for submission to relevant Agency committees and for release in the public domain.

The Director is responsible for the publication of all audit, evaluation and other reports within CBSA and for ensuring access in the public domain following appropriate briefings to the Minister's Office and the Office of the Comptroller General on key findings.

The Director develops, implements and monitors a review process to track the progress regarding corrective measures undertaken by management as the result of internal audit and evaluation recommendations. Ineffective progress by management is a key risk for the Agency and this activity is a key mitigation control. The Director provides regular reports to the President, Vice Presidents and appropriate committees on the status to motivate executives to take the necessary corrective measures.

The Director conducts the necessary reviews and prepares the annual statement on performance measurement in the CBSA and prepares the annual assurance statement on the state of the Agency's governance, risk management and control processes. In addition, the Director must maintain an in-depth awareness of the organizational and external risks and the resulting implications of these across the CBSA. The Director also requires specialized and diverse knowledge of the principles, concepts, techniques and practices of program management, research methodologies, accounting, audit and evaluation as applied to all Agency programs and services.

The Director is responsible for the preparation, analysis, integration and presentation of the Audit and Evaluation annual business plans including strategic, operational, financial, technology and human resource plans and manages the annual budgeting process. The Director ensures that the business plan is comprehensive and includes all the projects and activities and is integrated effectively with the internal audit and evaluation plans. Consultation with CBSA executive management, the Audit Committee, the Evaluation Committee, key CBSA partners (RCMP, CSIS, Public Safety, and CIC) and external audit bodies is important to ensure audit and evaluation work is focused on priorities and risks. The plans need to ensure sufficient audit and evaluation work to support the Director General's annual assurance statement on the state of the Agency's governance, performance measurement, risk management, and control processes. The Director also implements the non-audit and non-evaluation elements of the business plans. This includes strategic activities, technology plans, assessment of program management controls, and other studies and reviews requested by senior management. The Director also coordinates the development of multi-year audit and evaluation plans focusing on areas of highest risk, and the providing support in the formulation of the overall assessment of the Agency's risk management, control and governance processes.

The Director is the focal point for the Agency's relationship with the Office of the Auditor General (OAG), Commissioner of the Environment and Sustainable Development (CESD), Officers of Parliament and other external audit bodies with respect to audits and reviews impacting on the CBSA. The Director supports CBSA stakeholders including the policy and program sectors in their dealings with external officials, including supporting external auditors in their dealings with the Agency and provides a challenge function for the external audits. The Director provides executive leadership in the internal audit and evaluation community at large and represents the Agency at meetings involving central agencies, other government departments and agencies, the audit and evaluation communities and professional associations such as the Institute of Internal Auditors and the Canadian Evaluation Society to contribute to the development of professional standards and the review of draft standards and policies.

The Director is charged with the provision of strategic and operational advice and services to the Director General with respect to the analysis of the Internal Audit and Program Evaluation business performance and resource management. The Director is challenged to ensure timely and effective advice is provided including regarding such issues and matters as staff, equipment, technology, service contracts, issues and risk mitigation, ministerial inquiries, corporate and ATIP requests, internal and external communication (including translation) and to ensure due diligence reviews of correspondence and documentation prior to signature by the Director.

**General** The Director provides leadership on capacity building initiatives and develops recruitment and resourcing strategies and promotes the professional development of internal auditors and evaluators.

The diversity, complexity and range of CBSA audit and program evaluation activities pose major challenges for the Director. Program evaluations must be designed to assess program relevance and performance in a neutral manner and based on sound methodologies. In order to be effective the Director must possess a broad understanding of Public Service operations generally, and of multi-faceted CBSA business in particular in order to discuss and resolve critical issues arising from the audit process with senior Agency officials. The Director must ensure that audits are designed to effectively and accurately gauge internal control frameworks and compliance with legislative, regulatory policy and procedural obligations in order to identify and define problems and develop cost-effective remedial solutions. Performance targets are integral to the audit and evaluation function and considering the Agency's business, the potential trade, security and economic impacts of non-compliance are significant.

The Director is a member of the Audit and Evaluation Management Committee and plays a key role in contributing to the overall effectiveness and management of all initiatives and in the decision-making process regarding the current and future strategic and operational direction. In addition, the Director oversees the creation and introduction of new, flexible approaches to improve Audit and Evaluation practices and efficiency. As a senior manager, the Director is expected to manage the resources of the Division with economy, probity and prudence, consistent with Agency and Government objectives and in managing and motivating staff and to provide leadership in demonstrating the corporate values and ethics of the Government of Canada. In these various roles, the position exercises considerable influence on the strategic and transformational priorities of the organization, including through leveraging professional practices and strategic issues management to support service excellence within the Agency.

### **DIMENSIONS**

**Direct**

|         |                |
|---------|----------------|
| F F Es. | 14             |
| Budget: | \$1,086,423.00 |

**Directorate**

|         |               |
|---------|---------------|
| FTEs    | 70            |
| Budget: | \$6.5 Million |

**Agency**

|                       |                              |
|-----------------------|------------------------------|
| Staff                 | 15,388 Full Time Equivalents |
| Overall Agency Budget | \$1.6 Billion                |
| Revenue Collected     | \$23 Billion                 |

## **SPECIFIC ACCOUNTABILITIES**

1. Develops and implements a quality assurance program for internal audit and program evaluation, provides strategic and operational advice and services to the Director General with respect to the analysis of business performance and resource management
2. Coordinates, in consultation with Agency senior management and Audit and Evaluation colleagues, the preparation of the annual Audit and Evaluation business plans (e.g. the risk-based internal audit plan and the five year evaluation plan) including the non audit and evaluation elements.
3. Drafts briefing materials in support of the publication of all audit reports, evaluation reports and other related studies and investigations within CBSA, and ensures access in the public domain.
4. Develops and implements a review process that tracks the progress being achieved with regard to audit and evaluation recommendations that are to be undertaken or implemented but have not been as yet (i.e. outstanding); provides regular reports to the President, Vice-Presidents and to the appropriate committees on the status of these recommendations
5. Directs and coordinates, in collaboration with Audit and Evaluation colleagues, the preparation of the annual assurance statement on the state of the Agency's governance, performance measurement, risk management and control processes.
6. Conduct of special audits, evaluations, studies and reviews on issues raised by the President or Vice-Presidents or the Committees related to the use of resources or to sensitive matters, advises on required action, approves reports, and monitors the adequacy and progress of any corrective action.
7. Is the focal point for the Agency's external relationships with the Office of the Auditor General, the Commissioner of the Environment and Sustainable Development, with Officers of Parliament and other external bodies, and provides advice to senior management on dealings with external sources
8. Leads initiatives to strengthen the development of management controls in the Agency in support and collaboration with CBSA executives and officials of the OGC to address the management control aspects of the Federal Accountability Act and the Policy on Internal Control
9. Leads capacity building initiatives, develops recruitment and resourcing strategies and promotes the professional development of internal auditors and evaluators
10. Provides secretariat services to the Audit Committee and to the Evaluation Committee.
11. Represents the Agency and Directorate at meetings with internal and external stakeholders regarding the development of professional standards and the review of draft standards and policies.



- 2 Serves as a member of the Audit and Evaluation Management Committee; manages assigned financial, material, information and human resources; and builds and sustains the Division as a centre of excellence for governance, risk management and controls

### CERTIFICATION

**The foregoing is an accurate and comprehensive statement of the duties and responsibilities assigned to the Director, Professional Practices and Strategic Issues.**

Dir Professional Practices and Strategic Issues

Date \_\_\_\_\_

Signature \_\_\_\_\_

### DX Internal Audit and Program Evaluation

Date \_\_\_\_\_

Signature

**EXECUTIVE GROUP POSITION DESCRIPTION**

|                              |   |
|------------------------------|---|
| <b>JOB NUMBER:</b>           | EXC 203                                 |
| <b>GRP/LEVEL:</b>            | EXC-02                                  |
| <b>POSITION TITLE:</b>       | Senior Director Internal Audit          |
| <b>BRANCH:</b>               | Internal Audit and Program Evaluation   |
| <b>POSITION NUMBER:</b>      | 30181236                                |
| <b>REPORTING TO:</b>         | DG, Internal Audit & Program Evaluation |
| <b>LOCATION:</b>             | National Capital Region                 |
| <b>EFFECTIVE DATE:</b>       | April 1, 2011                           |
| <b>SECURITY REQUIREMENT:</b> | Secret                                  |
| <b>LANGUAGE REQUIREMENT:</b> | Bilingual                               |

**GENERAL ACCOUNTABILITY**

The Senior Director, Internal Audit is accountable for providing the leadership and expertise to plan, organize and conduct a coherent program of internal audits which are responsive to the corporate risk environment and are consistent with external professional standards, for developing the multi-year plan for a program of risk-based internal audits for approval by the Agency Audit Committee, for ensuring that the audits are conducted in accordance with the requirements of the Treasury Board *Policy on Internal Audit*, accepted professional internal auditing standards and internationally recognized internal auditing practices, and that sufficient and appropriate evidence has been obtained to support audit conclusions, for providing Agency management with objective assessments on the reliability, integrity, economy, efficiency and adequacy of processes and controls in systems and processes across Agency operations and programs, for ensuring that management responses and management action plans address audit recommendations, for working collaboratively with and coordinating activities with the Office of the Auditor General, for validating and challenging the accuracy and completeness of findings and observations in relevant audits and reports from sources such as the Comptroller General and the Auditor General, and for leading the research, development and establishment of professional audit practices and methodologies within CBSA. The Senior Director, Internal Audit is also accountable for providing leadership in the design, development and implementation of a corporate audit and consultative framework for consultations with senior management on policies, all aspects of programs and operations, on standards and on the merits of a wide array of initiatives, and for developing a professional team, strategies, approaches and services to provide the President and senior management with independent and sound strategic information and recommendations, and to actively challenge and provide advice on the operational outcomes and benefits in keeping with the concepts, principles and standards established by Treasury Board on the cost-effectiveness, success, reliability, integrity, economy, efficiency and adequacy of processes and controls in systems and processes across Agency operations and programs. The Senior Director has a notable impact in the designing or redesigning of policies, programs and initiatives. Furthermore, the incumbent assists management through consultations and assurances to confirm or to find alternate ways of achieving expected results.

## **ORGANIZATIONAL STRUCTURE**

This position is one of three executive positions reporting directly to the Director General, Internal Audit & Program Evaluation. The others are the Director, Program Evaluation and the Director, Professional Practices and Strategic Issues.

Reporting directly to the Senior Director Internal Audit is the following positions:

**Principals, Internal Audit, four (4) positions** (total of 24 FTEs) each responsible for managing teams of audit professionals and consultants in the conduct of internal audits and consultations for assigned areas of the Agency, for preparing reports and recommendations resulting from audit findings and from consultation sessions, for providing expert advice on accountability, management and control frameworks and control issues and input to the on-going development of central agency and CBSA internal audit and assurance policies, on the delivery of the consultation process and on delivery models, methodologies, practices and procedures.

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governments. Many Agency initiatives involve highly sensitive political, safety and security issues that are subject to close media and public scrutiny.

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The Internal Audit and Program Evaluation Directorate has been established to conduct audits, evaluations and other reviews and inspections of Canada Border Service Agency programs, policies and activities including the development and implementation of policies, strategies, approaches, methodologies and processes governing the Agency's independent audit and evaluation functions. The Directorate develops management initiatives to address specific and systemic deficiencies identified through audits and evaluations and provides strategic advice to

the President, the Executive Committee, the Operations Committee and various Standing Committees such as Human Resources, Comptrollership, Technology and Programs.

It is within this context that the **Senior Director, Internal Audit** provides executive leadership in conduct of the Agency's Internal Audit Program meeting the requirements of the Treasury Board Policy on Internal Audit, the standards established by the Institute of Internal Auditors and the Internal Audit area of the Management Accountability Framework and reports annually on the performance of the Internal Audit Program. The position designs, develops and improves the internal audit program framework which includes internal audit methodologies, approaches, tools and models that are consistent with accepted professional practices and standards. The incumbent also supports the work of external assurance bodies such as the Office of the Auditor General who rely on CBSA internal audits and studies in their reports to Parliament and other oversight bodies.

The Senior Director evaluates and provides relevant, effective and timely information on the effectiveness of CBSA programs and operations and contributes to executive decision-making for Memorandums to Cabinet, Treasury Board Submissions and Strategic Review decisions. The Senior Director, Internal Audit provides leadership in the development and implementation of approaches, methods and practices for the conduct of financial audits, information technology and information systems audits, operational audits and program audits within the integrated risk management framework of the Agency and provides a comprehensive and effective internal audit service, the information from which can be used to effectively advise the President, CBSA, senior Agency officials and the Audit Committee on the effectiveness, efficiency and economy of all Agency controls, systems and services. The incumbent must ensure that the audit work fulfills the internal audit mandate as a prime provider of assurance services to the President and senior management and satisfies policy requirements for an effective, independent and objective internal audit function. The incumbent needs to consider and balance the multitude of audit theories, standards, principles and methodologies and to ensure that the audit work conforms to the *Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors (IIA) as well as to the *General Standards for Information Systems Auditing* published by the Information Systems Audit and Control Foundation (ISACA) and that assurance engagements conform to the Canadian Institute of Chartered Accountants (CICA) Standards for assurance engagements as well as to the *General Standards for Information Systems Auditing*, published by the Information Systems Audit and Control Foundation (ISACF) for assurance engagements. The *Control Objectives for Information and related Technology (COBIT)* and the *Criteria of Control (COCC)* must also be considered. The incumbent must also ensure that all professionals perform their work in accordance with the *Code of Ethics* of their respective profession. And finally, the Senior Director must ensure that the internal audit function is productive, that there is a high rate of implementation of internal audit recommendations, and that audits are linked to, and provide value-added input into Agency strategic priorities.

The Senior Director must work across multiple senior management levels in CBSA and has to have a broad understanding of Agency programs, services, activities and systems, the complex operating environment and the linkages in the CBSA program framework to ensure the best analysis, information and advice is provided to the internal audit clients. While audits tend to reflect the situation at a point in time, senior management expects the analysis to reflect progress

that has been achieved and the impact of risks associated with potential strategic directions. The complexity of the mandate and mission of CBSA encompasses everything that transpires at the borders and pre and post border. It includes the management of border services and the facilitation of trade, the confiscation of contraband, the protection of Canadian society from dangerous goods and people, etc. Thus, auditing requires an extensive knowledge base for the Senior Director and internal auditor staffs which extend not only to policies and programs but also to an understanding of the impact of environmental changes in order to effectively audit CBSA programs, outcomes and controls, etc.

The Senior Director provides leadership in the development of the multi-year risk-based internal audit plan. In this respect, the Senior Director is challenged to establish and maintain effective consultation with CBSA executive management, the Audit Committee, key CBSA partners (RCMP, CSIS, Public Safety Canada, CIC) and external audit bodies. The incumbent is charged to ensure that the plan consists of sufficient audit work to support the Chief Audit Executive's annual assurance statement on the state of the Agency's governance, risk management and control processes.

The Senior Director is charged with the implementation of the corporate risk-based internal audit plan which includes independent audits of the diverse portfolio CBSA programs and operations that are of high risk and significance. The Senior Director is challenged to exercise interface with the President, Executive Vice President and Vice Presidents as key clients and is charged to ensure audit recommendations and corresponding management responses and action plans, constructively and realistically describe approaches for improvements and enhance managerial excellence and controls.

The Senior Director provides independent and objective assurance on the effectiveness and efficiency of Agency policies, programs and operations, compliance with legislation and agreements and the protection of assets, including information. In this regard, the incumbent develops and delivers innovative and effective approaches for auditing including innovative methodologies and tools to undertake Ports of Entry audits, forensic audits and continuous auditing in order to provide more comprehensive assurances for the Agency. These unique approaches within the Agency can be groundbreaking where little guidance is provided within the federal internal audit community. They are important management tools for the Agency, incorporating new audit techniques, technology and practices, new coverage concepts, innovative team resourcing approaches and creative reporting practices. The position continually develops options to provide assurance more efficiently and effectively.

The Senior Director approves audit reports and ensures that they are defensible, objective and balanced and, in consultation with the Director General, submits and presents reports to the Audit Committee where members include leaders in the Public Service and Canadian business. The position provides access to audit results in the public domain following appropriate briefings to the Minister's Office and the Office of the Comptroller General on key findings. The Senior Director provides regular reports to the Director General and Audit Committee on the status of audits and on behalf of the Chief Audit Executive conducts the necessary audit work and develops the annual assurance statement on the state of the Agency's governance, risk management and control processes.

The Senior Director ensures an effective and efficient review of Agency accountability documents such as the Report on Plans and Priorities (RPP), the Departmental Performance Report (DPR), the Financial Statements, and the Corporate Risk Profile. In addition, the Senior Director provides assurance to the President and senior management regarding financial integrity, management controls, and traceable accountability for results and performance.

The Senior Director leads initiatives to strengthen management controls in the Agency. In this regard, the incumbent supports and collaborates with CBSA executives and officials of the Office of the Comptroller General, to address the management control aspects of the *Federal Accountability Act and the Policy on Internal Control*. A major challenge for the Senior Director is balancing objectivity of audit findings and recommendations, with the realities, pressures and demands on Vice-Presidents and senior management, to lead the cooperative development of solutions with action plans, secure their commitment, and monitor their implementation and stimulate completion, as required.

The diversity, complexity and range of CBSA audit activities pose major challenges for the Senior Director. In order to be effective, one must possess a broad understanding of Public Service operations generally, and of multi-faceted CBSA business in particular in order to discuss and resolve critical issues arising from the audit process with senior Agency officials. The Senior Director must ensure that audits are designed to effectively and accurately gauge internal control frameworks and compliance with legislative, regulatory, policy and procedural obligations in order to identify and define problems and develop cost effective remedial solutions. Performance targets are integral to the audit function and considering the Agency's business, the potential trade, security and economic impacts of non-compliance are significant.

The Senior Director, Internal Audit represents the Directorate and Agency at internal and external meetings and working groups. In this respect, the incumbent networks with senior management and colleagues in other government departments and agencies and with external stakeholder organizations to address major cross-cutting issues related to audit and assurance.

In order to be effective, the Senior Director requires the highest standards of professionalism as audit results are published on the internet and are subject to close scrutiny and that external stakeholders and parties rely on the results of internal audits of the Agency's risk management, control and governance processes. The incumbent provides a challenge function for senior management and is a change agent to support program improvements. The Senior Director must keep abreast of developments in the audit profession and be active in professional associations, promote training and implement a quality assurance and review practices and support the professionalism of the Internal Audit function. In addition, the position must maintain an in-depth awareness of the organizational and external risks and the resulting implications of these across the CBSA. The Senior Director also requires specialized and diverse knowledge of the principles, concepts, techniques, and practices of program management, accounting, audit and evaluation as applied to all Agency programs including Agency-wide services.

As a member of the Audit & Evaluation Management Committee, the position plays a key role in contributing to the overall effectiveness and management of all initiatives and in the decision-

making process regarding the current and future strategic and operational direction of the Directorate. As a senior manager, the Senior Director is expected to lead and manage the resources of the Division with economy, probity and prudence, consistent with Agency and Government objectives and to provide leadership in demonstrating the corporate values and ethics of the Government of Canada. In this regard, because the federal internal audit environment is characterized by extremely high levels of people movement, the Senior Director is required to institute effective attraction, development, retention, motivation, coaching and rewarding practices. In these various roles, the position exercises considerable influence on the strategic and transformational priorities of the organization, including through leveraging internal audit to support service excellence within the Agency.

### DIMENSIONS

**Direct†**

|         |                |
|---------|----------------|
| FTLs.   | 26             |
| Budget. | \$1,670,780.00 |

**Directorate**

|        |               |
|--------|---------------|
| FTFs   | 70            |
| Budget | \$6.5 Million |

## Agency

|                       |                              |
|-----------------------|------------------------------|
| Staff                 | 15,388 Full Time Equivalents |
| Overall Agency Budget | \$1.6 Billion                |
| Revenue Collected     | \$23 Billion                 |

### SPECIFIC ACCOUNTABILITIES

- 1 Designs, develops and improves the internal audit program framework by incorporating new and innovated internal audit methodologies, approaches, tools and models
- 2 Directs and provides leadership in the development and implementation of an effective internal audit program across all CBSA programs and operations, interprets and applies central and CBSA internal audit policies ensuring currency and consistency, and develops and implements the management framework, policies and strategic direction for the internal audit function which includes approaches for risk-based activities, assurance engagements, and consulting and advisory projects.
- 3 Directs and provides leadership in the development and implementation of the Agency Annual Internal Audit Plan which focuses on the areas of highest current and future risks and provides senior management with assurances on the design and operation of management practices, control systems, information technologies and the reliability and integrity of information for decision making and reporting, obtains planning input from senior







### **EXECUTIVE GROUP POSITION DESCRIPTION**

|                              |   |
|------------------------------|---|
| <b>JOB NUMBER:</b>           | EXC098 (200.6158)                                       |
| <b>GRP/LEVEL:</b>            | EX-03   |
| <b>POSITION TITLE:</b>       | Director General, Internal Audit and Program Evaluation |
| <b>BRANCH:</b>               | Internal Audit and Program Evaluation                   |
| <b>POSITION NUMBER:</b>      | 30143568  |
| <b>REPORTING TO:</b>         | President, CBSA   |
| <b>LOCATION:</b>             | National Capital Region                                 |
| <b>EFFECTIVE DATE:</b>       | April 01, 2011  |
| <b>SECURITY REQUIREMENT:</b> | Secret  |
| <b>LANGUAGE REQUIREMENT:</b> | Bilingual   |

### **GENERAL ACCOUNTABILITY**

The Director General, Internal Audit and Program Evaluation is the Chief Audit Executive (CAE) for the Agency as required by the Policy on Internal Audit and the Policy on Evaluation and is accountable for the provision of corporate and executive leadership in the conduct of audits and evaluations of the Canada Border Service Agency programs, operations, policies and activities, for the development and implementation of policies, strategies, approaches, methodologies and processes governing the Agency's independent audit and evaluation functions, for the development of management initiatives to address specific and systemic deficiencies identified through audits and evaluations, for the provision of strategic advice to the President, the Executive Committee and various Standing Committees such as Operations, Human Resources, Comptrollership, Technology and Programs and the management of resources assigned to the Directorate. The Director General is accountable for the design, development and implementation of an integrated and comprehensive corporate risk-based audit and evaluation framework that provides objective assurance regarding the efficiency and effectiveness of Agency management practices, governance structures, controls systems and information used for decision making, for the incorporation of audit and evaluation concepts into Agency policies, programs and initiatives; for the provision of consultative assistance, for the carrying out of a "challenge" role in the assessment of proposed Agency policy and program initiatives, for ensuring that there is consistency with Treasury Board policies and practices and professional standards, and for the provision of corporate leadership in promoting, developing and delivering a program of internal audit, assurance, consultation and program evaluation services in keeping with modern comptrollership principles.

### **ORGANIZATIONAL STRUCTURE**

The Director General, Audit and Evaluation is one of 11 positions that report to the President of the Canada Border Services Agency. The other positions reporting to the President are Executive Vice President, Vice President, Corporate Affairs, Vice President, Programs Branch, Associate Vice President, Programs Branch, Vice President, Operations Branch, Associate Vice

President, Operations Branch, Vice President, IST Branch, Vice President, Comptrollership, Vice President, Human Resources and Chief of Staff

The specific functions of the senior positions reporting to the Director General, Internal Audit and Program Evaluation are

**Senior Director, Internal Audit** (26 FTEs), is accountable for the provision of executive leadership of the Agency's Internal Audit Program in accordance with the Treasury Board Policy on Internal Audit and the professional standards established by the Institute of Internal Auditors, reports annually on the performance of the Internal Audit Program including the internal audit area of management for the Government of Canada's Management Accountability Framework (MAF) and manage the resources of the Division.

**Director, Program Evaluation** (24 FTEs), is accountable for the provision of executive leadership of the CBSA's Evaluation Program in accordance with the Treasury Board Policy on Evaluation and the standards established by the Canadian Evaluation Society, reports annually on the performance of the Evaluation Program including the evaluation area of management for the Government of Canada's Management Accountability Framework (MAF) and manage the resources of the Division.

**Director, Professional Practices & Strategic Issues** (16 FTEs), is accountable for the provision of executive leadership of the Directorate's Professional Practices and Strategic Issues Program including the development of the Directorate's vision, strategies, management systems, and business policies, procedures and processes, reports annually on the performance of the Audit and Evaluation Directorate including the performance of the evaluation and internal audit areas of management for the Government of Canada's Management Accountability Framework (MAF) and manage the resources of the Division.

## **NATURE AND SCOPE**

The Government of Canada established the Canada Border Services Agency (CBSA) in December 2003 combining components that had previously resided in the Canada Customs and Revenue Agency (CCRA), Citizenship and Immigration (CIC) and the Canadian Food Inspection Agency (CFIA). This organizational change created an integrated border services agency with a dual mandate of security and safety at Canada and the facilitation of low risks people and goods across the border.

The Agency operates on a 24/7, 365 days basis. Its workforce of over 15,388 employees, including over 7,200 uniformed and non-uniformed Officers (comprised of Border Services Officers, Superintendents, Chiefs of Operations, Intelligence Officers, Criminal Investigators, and Inland Enforcement Officers), who are responsible for the processing of close to 100 million people and approximately \$100 billion in trade each year at approximately 1,200 points of service in Canada and at 39 international locations abroad through 119 land-border crossings, 13 international airports, at major ports and at numerous marinas and reporting stations. Of these locations, border services are offered on a 24/7 basis at 61 land border crossings and 10 international airports. The Agency's employees also operate at 27 rail sites and they process and

examine international mail at three (3) mail processing centres. The Agency administers more than 90 acts, regulations and international agreements, many on behalf of other federal departments and agencies, provinces and territories.

The CBSA delivers a variety of programs and services for people (travelers, settlers, etc.) and for goods (commercial trade). Some programs and services are designed to help travelers and trade enter Canada smoothly, while others are focused on enforcing laws and keeping threats to our safety and health out of Canada. The Agency works closely with partners in other federal departments and agencies, national, provincial and international law enforcement agencies, public service unions, commercial associations and organizations, and foreign governments. Many Agency initiatives involve highly sensitive political, safety and security issues that are subject to close media and public scrutiny.

The Government of Canada and the Central Agencies, over the past few years have directed a variety of initiatives aimed at strengthening financial management, modernizing comptrollership and management practices, improving management decision making and accountability, transparency and integrity of decision making within the Public Service. The Government's Management Accountability Framework (MAF) articulates a set of government-wide expectations for sound management and establishes the framework of accountability for Deputy Heads to ensure that the conditions for good management are put in place.

The Federal Accountability Act and Public Service Modernization Act, the revisions to the Financial Administration Act, the new Internal Audit Policy as well as the new Evaluation Policy and Directive all signify the importance the Government is placing on enhanced planning, management and results and their measurement for public expenditures as well as the reporting to Parliament and Canadians. The outcome is strengthened internal audit evaluation functions Government wide in support of more transparent and accountable government, using an Accounting Officer model. This model recognizes Deputy Heads and equivalents in each Department/Agency as the accounting officer accountable to Senate and the House of Commons, and provides Deputy Heads and the Comptroller General of Canada with added assurance, independent from line management, with respect to performance risk management, control and governance. The Comptroller General and the Secretary of the Treasury Board are responsible for focused, sustained functional leadership of internal audit and evaluation programs respectively across government in order to build and develop capacity, ensure adequate levels of professionally qualified resources, and ensure adherence to professional standards and rigorous methodology in the delivery of internal audits and program evaluations. They establish qualification standards for departmental Agency Internal Audit and Evaluation and the Comptroller General must be consulted for staffing discipline or removal decisions related to Chief Audit Executives (under Policy governing Audit).

In addition, world events such as those at Enron and WorldCom, as well as situations in the federal government at HRSDC and PW/CSC, have also elevated the profile, relevance and importance of the audit and evaluation functions in the Public Service. This has profoundly altered the role of this function and elevated Audit and Evaluation up by adding to it a responsibility to improve government performance and to ensure closer scrutiny by TBS Parliamentarians and the Canadian public.

As a result, both internal audit and program evaluation have designed new approaches and methods to bring more value to the organization than ever before. For instance, an assurance is now made to public leaders that risks to the organization are understood and managed appropriately, organizational ethics are monitored, and the auditors and evaluators are also the protectors of senior management and public interest (e.g., safeguarding assets, monitoring compliance with policies, assuring transactions are reported, making recommendations for effective, efficient and economical use of resources). The audit and evaluation team members serve as in-house consultants on a wide range of issues such as risk management, controls, information technology and many other areas of governance. Internal auditors and evaluators play a vital role in ensuring the organization is efficiently run, morally sound, technologically advanced and cognizant of the environment and other areas of concern, and are safe from unnecessary risk.

The CBSA requires strong executive direction to institute the major reforms resulting from the new IBS Management Agenda, the Government's new Integrated Risk Management Framework, its new approach to active monitoring, as well as mandated changes resulting from the new Internal Audit and Evaluation Policies. The Agency must also meet new effective professional standards in internal audit and evaluation and modern management, including heightened sensitivity to global security requiring a more robust risk management structure and a more complex control and performance structure for internal audit and evaluation at CBSA. Finally, the strengthened audit and evaluation function will ensure the Agency addresses public expectations for enhanced accountability, controls, and resource stewardship and performance results.

The Internal Audit and Program Evaluation Directorate has been established to conduct audits, evaluations and other reviews and inspections of Canada Border Service Agency programs, policies and activities including the development and implementation of policies, strategies, approaches, methodologies and processes governing the Agency's independent audit and evaluation functions. The Directorate develops management initiatives to address specific and systemic deficiencies identified through audits and evaluations and provides strategic advice to the President, the Executive Committee, the Operations Committee and various Standing Committees such as Human Resources, Comptrollership, Technology and Programs.

It is within this context that the **Director General, Internal Audit & Program Evaluation** provides executive leadership in the management of the Agency's independent audit and evaluation functions including the development of management initiatives to address specific and systemic deficiencies identified through audits and evaluations. The Director General is also accountable for the provision of strategic advice and independent assurance to the President, the Executive Committee, the Operations Committee and various Standing Committees such as Human Resources, Comptrollership, Technology and Programs. The Director General is challenged to shift the cultural paradigm of the internal audit and evaluation function effectively and efficiently so that it can provide insight, evidence and other outputs to support the new assurance and consultation roles.

The Director General provides executive leadership in the development and implementation of CBSA's policies, strategies, approaches, methodologies and processes for the Agency-wide

independent internal audit and program evaluation functions. The Director General must ensure that there is an alignment with central agency directions and must support and foster informed executive decision making and vigilant resource stewardship and financial viability of Agency operations including recommending corrective action to address specific and systemic deficiencies identified through audits and evaluations. The Director General must also ensure that the audit and program evaluation functions contribute effectively to the achievement of the Agency's mandate, strategic priorities and plans.

The Director General provides the leadership for the development of an integrated Internal Audit and Evaluation Plan for the Agency. In this respect, the incumbent ensures that the Plan is based on many factors including the Agency's strategic priorities, risks and challenges and the environmental context facing the Government and the Agency. The Plan is developed at least annually and the work is accomplished in consultation with the President, the Audit Committee, the Executive Evaluation Committee and the Agency's executive team. The DG also must ensure that the Plan includes internal audits identified by the Office of the Comptroller General (OCG) as part of government-wide coverage as well as annual audits that address financial statement reporting and other fundamental controls, and selected government-wide sectoral, thematic or horizontal audits. The Plan also needs to address horizontal evaluations planned by other government departments and external audits planned by the Office of the Auditor General and other assurance providers. The Director General is further challenged to ensure that the Plan will result in studies that provide the President with objective independent advice on improving governance and program performance within the Parliamentary voted resources, while concurrently enlightening executives on risk, outcome measurement, accountability, and control.

The Director General ensures the professional effectiveness, quality, timeliness and appropriateness of all internal audits and program evaluations. The Director General defends audit and evaluation strategies, methodologies, processes and findings before the Agency Audit Committee, the Executive Evaluation Committee, the CBSA Executive Committee and potentially the Minister and Parliamentary committees. The incumbent is held accountable for ensuring that all audits and evaluations are carried out with integrity and transparency and that the highest quality standards and professionalism are sustained. The Director General is challenged to ensure effective coordination of internal audit and evaluation activities and plans with other internal and external providers of assurance and consulting activities to focus on proper coverage and to minimize duplication of effort.

The CBSA Agency Audit Committee is chaired by the President and composed of professional non-CBSA members and the Executive Vice-President, the Agency's Senior Financial Officer and the Director General. Audit and Evaluation and other Vice-Presidents are non-voting members. In this respect, the Director General provides support to the Committee's mandate as the Agency's authoritative internal audit expert and advises the President and the Independent Audit Committee on all audit work. The incumbent provides assurance on the full scope of the Agency's activities and with an annual assurance statement on the effectiveness and efficiency of Agency risk management, control and governance frameworks and processes.

The CBSA Executive Evaluation Committee is chaired by the President and members include the Executive Vice-President and all Executive Committee members. The Director General

provides strategic advice to the President and the Executive Evaluation Committee on all evaluation work. The incumbent also provides an annual statement of performance measurement in the CBSA.

The Director General is independent from CBSA management and operations thereby enabling objective assurance regarding all areas of Agency responsibility. The Director General has access to all Agency records, databases, workplaces and employees, and has the right to obtain information and explanations from Agency employees and contractors, subject to applicable legislation. The Director General has unimpaired authority to carry out the functions and to report audit and evaluations findings to the President, to the Independent Audit Committee, the Executive Evaluation Committee and, as deemed appropriate, to the Comptroller General. The Director General regularly liaises with the Office of the Comptroller General, the Office of the Auditor General and all other external auditors on all issues that have a direct or indirect impact on the Agency's audit and evaluation functions.

Audit and evaluation reports are public documents that are published through the CBSA website to all Canadians. The Director General, Audit and Evaluation ensures that completed audit and evaluation reports are issued in a timely manner and made accessible to the public with minimal formality and posted on the CBSA website in both official languages. The Director General must also be sure that reports posted on the web site respect the Access to Information Act and the Privacy Act. The credibility of CBSA to perform its role effectively and to ensure the confidence of Canadians depends to a significant degree, on the quality of audit operations and reports for which the incumbent is responsible.

The objectives of any audit and evaluation are not only to record the deficiencies of the past, but, more importantly, to provide the analysis and recommendations on the continuation, improvement, amendment or termination of programs, policies and services in the future. The Director General is challenged to ensure the provision of effective advice to line managers in the development of action plans required to address audit and evaluation observations, recommendations, monitoring of corrective actions and, as necessary, to senior management and the Independent Audit Committee and Executive Evaluation Committee of unsatisfactory progress. This dual role of "control/risk reduction" and "service" is another major challenge of the Director General as senior managers are simultaneously targeted "addressees/evaluatees" and "clients".

The Director General establishes and maintains effective working relationships with senior executives of CBSA and its stakeholders to assess risks for internal audit and program evaluation planning and scheduling. The incumbent must ensure that these audit, evaluation and consultation initiatives have the effect of building confidence in CBSA management and stakeholders and address their needs while at the same time these same initiatives secure the necessary rigorous commitment to improvement pursuant to the findings of internal audits and evaluations, and meet central agency requirements and address the concerns of Parliament and Cabinet for "value for money" and accountability. The Director General provides effective encouragement to senior executives to take corrective action, particularly on audit and evaluation findings that indicate an Agency-wide problem. The challenge for the DG is further compounded by the need to maintain rigorous objectivity and independence, while concurrently educating and



persuading senior Agency executives of the benefits of various Audit and Evaluation recommendations regarding CBSA effectiveness and efficiency.

The diversity, complexity and range of CBSA audit and program evaluation activities pose major challenges for the Director General. Program evaluations must be designed to assess program relevance and performance in a neutral manner and based on sound methodologies. In order to be effective, the Director General must possess a broad understanding of Public Service operations generally, and of multi-faceted CBSA business, in particular, in order to discuss and resolve critical issues arising from the audit and evaluation processes with senior Agency officials. The Director General must ensure that audits are designed to effectively and accurately gauge internal control frameworks and compliance with legislative, regulatory, policy and procedural obligations in order to identify and define problems and develop cost-effective remedial solutions. Performance targets are integral to the audit and evaluation function and considering the Agency's business, the potential trade, security and economic impacts of non-compliance are significant.

The scope of audit and program evaluation activities extends beyond CBSA to contracted agencies for other services. The Director General is challenged to ensure that aspects of audits within the highly diverse operations within CBSA include assessment of systems, policies and management procedures, including planning, performance measurement, operational systems and controls, asset and resource utilization and all other administrative and support functions. In addition, the Director General must ensure that the objectives of horizontal program evaluations conducted in partnership with other federal agencies and departments and any special projects meet the requirements of the Agency and senior managers. Furthermore, the Director General must ensure that the analysis and results of all work is to a highest quality as the information is used by the Office of the Auditor General (OAG), other external auditors and Parliamentary Committees to carry out their respective mandates.

The Director General leads the conduct of efficient and comprehensive special administrative studies and investigations on issues raised by the Minister, the President or concerned citizens. These projects vary from searching and reviewing complaints, allegations or potential legal actions against the Agency, to charges related to the use of resources. In this respect, the Director General may be called upon to be a witness in court. The Minister and the President consider and take action based on the conclusions of these studies and investigations. The number and complexity of such studies and investigations is on the rise, and they demand high levels of sensitivity, security and objectivity. The Director General contributes to the generation of timely and reliable performance data used for Agency reporting of results in accordance with the commitments made in "Results for Canadians".

The Director General is a full member of the CBSA Executive Management Committee and represents the interests and concerns of the Agency in the articulation and development of strategic policy positions with other government departments and central agencies. The work requires a thorough understanding of the Agency's mission, mandate, priorities and objectives, as well as the concepts and practices related to the development of comprehensive issues coordination and service delivery strategies. Exceptional managerial and leadership skills are required to manage the resources assigned and the activities in an evolving and challenging

environment where work is performed under broad policy direction. Sound judgment and creativity are essential to create key messages that convey the image and objectives of the Agency that are consistent with messages issued by Public Safety portfolio partners, and to enhance understanding of CBSA programs and activities. The Director General is also a member of other CBSA supporting standing committees.

### DIMENSIONS

**Directorate**

|        |               |
|--------|---------------|
| FTEs   | 70            |
| Budget | \$6.8 Million |

## Agency

|                       |                              |
|-----------------------|------------------------------|
| Staff                 | 15,388 Full Time Equivalents |
| Overall Agency Budget | \$1.6 Billion                |
| Revenue Collected     | \$23 Billion                 |

### SPECIFIC ACCOUNTABILITIES

- 1 Develops and implements the strategic framework for the CBSA audit and evaluation program, including policies, strategies, approaches, methodologies and processes governing the Agency's independent audit and evaluation, determines the requirements and directs the audits and evaluations of CBSA programs, policies and activities
- 2 Provides strategic advice and independent assurance to the President and to the Independent Audit Committee including an annual assurance statement and report on the effectiveness and adequacy of the Agency's risk management, control and governance frameworks and processes as well as on the state of performance measurement of programs in support of evaluation.
- 3 Leads the development of effective management initiatives to address specific and systemic deficiencies identified through audits and evaluations and ensures effective and efficient consultations with Vice-Presidents in their development
- 4 Presents audit and evaluation results before the Agency's Independent Audit Committee, the Executive Evaluation Committee, and the Minister and Parliamentary committees.
- 5 Exercises discretionary authority to bring to the attention of the President or, in exceptional circumstances, the Comptroller General of Canada, critical risks to operations or serious violations of Government legislation and policies.
- 6 Manages the agenda of the Independent Audit Committee and the Executive Evaluation Committee to ensure the effectiveness, serves as special, non-voting member and directs the provision of secretariat support to the Committees.

7. Ensures effective liaison between the Agency and the Office of the Auditor General, the Treasury Board Secretariat Centre for Excellence in Evaluation, the Office of the Comptroller General, external review organizations, and other departments and agencies on horizontal audit and evaluation efforts, and liaises with international counterparts.
8. Directs the conduct of special studies and investigations on issues raised by the Minister and the President, including complaints, allegations or potential legal actions against the Agency and charges related to the use of resources, provides strategic advice to the Minister and the President on appropriate management initiatives required and monitors their effectiveness.
9. Contributes to Agency decision making on strategic policy, and management issues as a full member of the Executive Committee and other supporting standing committees and contributes to the development and implementation of Agency programs and initiatives.
10. Manages the resources of the Directorate with economy, probity and prudence consistent with Agency and Government objectives, and provides leadership in demonstrating the corporate values and ethics of the Government of Canada, and builds and sustains the Directorate as a centre of excellence.

## **CERTIFICATION**

**The foregoing is an accurate and comprehensive statement of the duties and responsibilities assigned to the Director General, Internal Audit and Program Evaluation.**

DG, Internal Audit and Program Evaluation

Date \_\_\_\_\_

Signature

President, CBSA-ASFC

Date \_\_\_\_\_

Signature \_\_\_\_\_



- ☐ External rules (X)
- ☐ Classified position: position classifiée
- ☐ Not suitable: non-adapté dans cette structure
- ☐ Assigned position: poste-assigné
- ☐ Multiple Employees: Plusieurs employés
- ☐ Assignment: Saisonnement, affectation, détachement
- ☐ Assignment in: affectation à l'intérieur
- ☐ ASO = Assignment: l'affectation à l'extérieur
- ☐ SO = Saisonnement in: détachement à l'intérieur
- ☐ SOO = Saisonnement: détachement à l'extérieur
- ☐ Note: SOO = ASO + SO in: détachement à l'extérieur

|          |                                 |                 |
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| 1002 830 | Audit Manager                   | 1400200400      |
| ASL 50   | Gestionnaire à la vérification  | AS-07           |
|          | 30047834                        |                 |
| (S/A)    | R. Lajzerowicz / E. Boutillatte |                 |
| (A/I)    |                                 |                 |
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| 1002 831 | ASU 50 | Audit Manager                | AS-07  |
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|          |        | 30259321                     |        |
|          |        | (S/A) Karen Hagg             |        |
|          |        | (v)                          |        |
|          |        | B-0000                       | Secret |

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100 7 28  
AS02X01  
Administrative Officer  
Agent ou agente d'administration  
30167687  
(S/A): Elizabeth Parker  
(A/I)  
BBBWB66  
Secret  
AS-02

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|----------|---|--------|
| 14022002 | 140220010   | FI-04  |
| FC-022   | Intérim Auld Manager Financial<br>Gest. de la vérification interne Financ | Secrét |
| (S/A):   | 30290085  |        |
| (A/H)    | Laura Matar   |        |
| B/CBC    |   |        |

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EXC203  
Sr Di Imm Audit  
Dir print verification rtm  
38181236  
(S/A): Marianne Thoulou  
(A/I)  
JBC/CBL  
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| 140121852 | A5L 60 | Audi Manager | Geschnittene & a verification | 30195371 | (S/A) M. Hulme / K. Kit | (AT) | CAC/CBR | Excluded/Exclus | Secret | AS-07 | 140020000 |
|-----------|--------|--------------|-------------------------------|----------|-------------------------|------|---------|-----------------|--------|-------|-----------|

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| 70021833 | Internal Audit Manager<br>Gest de la vérification interne | Financial | 141020000 | F-04 | Secret  |
| FAC022   | (S/A) : J. Vilbe / J. Georwall<br>(A/I)                   |           | 30202452  |      |         |
|          |   |           |           |      | CBCUCBC |

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| 1402 100 | 14022000 |
| 85 160   | 6847     |

Geometrische Optik  
18.09.2014

(5A) R. Wierzbicki, E. Baulty-Matto  
30047834

| Year | Population (millions) | Population (millions) |
|------|-----------------------|-----------------------|
| 1980 | 1.0                   | 1.0                   |
| 1985 | 1.1                   | 1.1                   |
| 1990 | 1.2                   | 1.2                   |
| 1995 | 1.3                   | 1.3                   |
| 2000 | 1.4                   | 1.4                   |
| 2005 | 1.5                   | 1.5                   |
| 2010 | 1.6                   | 1.6                   |
| 2015 | 1.7                   | 1.7                   |
| 2020 | 1.8                   | 1.8                   |
| 2025 | 1.9                   | 1.9                   |
| 2030 | 2.0                   | 2.0                   |
| 2035 | 2.1                   | 2.1                   |
| 2040 | 2.2                   | 2.2                   |
| 2045 | 2.3                   | 2.3                   |
| 2050 | 2.4                   | 2.4                   |
| 2055 | 2.5                   | 2.5                   |
| 2060 | 2.6                   | 2.6                   |
| 2065 | 2.7                   | 2.7                   |
| 2070 | 2.8                   | 2.8                   |
| 2075 | 2.9                   | 2.9                   |
| 2080 | 3.0                   | 3.0                   |
| 2085 | 3.1                   | 3.1                   |
| 2090 | 3.2                   | 3.2                   |
| 2095 | 3.3                   | 3.3                   |
| 2100 | 3.4                   | 3.4                   |

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| 100071637 | ASC 160 | Audi Manager                   | AS-07  |
|           |         | Gestionnaire à la vérification |        |
|           |         | 30185371                       |        |
|           |         | (S/A), M. Hulme / K. Kit       |        |
|           |         | (All)                          |        |
|           |         | Excluded/Exclut                | Secret |

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| 1 002 1832 | 1400200000 | AS-D6   | Internal Audit Project Leader<br>Chef de projets, ventilation interne<br>30047500 | (S/A):<br>(A/I):<br>English/Anglais | Secret |
| 1 002 1832 | 1400200000 | ASC205  | Internal Audit Project Leader<br>Chef de projets, ventilation interne<br>36185262 | (S/A):<br>(A/I):<br>BBB/BBB         | Secret |
| 002 832    | 40020000   | ASL 190   | Internal Auditor<br>Vendeur interne<br>30345335                                   | (S/A):<br>(A/I):<br>English/Anglais | Secret |
| 1002 832   | ASL803     | Internal Auditor<br>Vendeur interne<br>30344054 | (S/A):<br>(A/I): Michael Bassette<br>BBB/BBB                                      | Secret                              |        |
| 1400200000 | AS-05      |   |   |                                     |        |

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| 1402 EJ3 | 14020010 |
| 1402     | EJ4      |

Manuel Audi Manager Financial  
Banco de la Nación Argentine Financial

303702463

(S/A) J. Albert J. Goorwah  
Lulu

Abstract

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|         |        |                             |       |            |
|---------|--------|-----------------------------|-------|------------|
| 1072 33 | ASR 50 | Audit Manager               | AS-07 | 1402020000 |
|         |        | Gestione area e la verifica |       |            |
|         |        | 30259321                    |       |            |
|         |        | (S/A): Karen Haig           |       |            |
|         |        | (A/I)                       |       |            |
|         |        | J.BC/ACB                    |       |            |
|         |        |                             |       | Sec01      |

|                    |        |  |        |           |
|--------------------|--------|--|--------|-----------|
| 1902 834           | ASG903 | Internal Auditor<br>Vertical file name<br>30314230 | AS-05  | 4 0020060 |
| (S/A) Roman Shulev | (A/I)  | English/Anglais                                    | Secret |           |

|                 |        |                               |       |           |
|-----------------|--------|-------------------------------|-------|-----------|
| 100% B-71       | A502H0 | Internal Audit Training       | A5-02 | 140020000 |
| (S/A)           |        | Stagnate verification interne |       |           |
| (A/I)           |        | 30345283                      |       |           |
| English/English |        |                               |       | Secret    |

|                      |   |        |           |
|----------------------|---|--------|-----------|
| 1002 831             | Internal Auditor<br>ventilateur interne | AS-016 | 140020000 |
| ASL203               | 30240645                                |        |           |
| (S/A): Garth Wickens |   |        |           |
| (A/I):               |   |        |           |
| English/Anglais      |   |        | Secret    |

|  |        |                                      |       |           |
|--|--------|--------------------------------------|-------|-----------|
| 14021831   | A50603 | Internal Auditor<br>Vergütungsstelle | A5-05 | 140C20010 |
| <p>(S/A): Arany Purihothman<br/>(A/I):<br/>Englisch/Anlage</p> |        |                                      |       |           |
| <p>Samst</p>   |        |                                      |       |           |

|          |   |           |
|----------|---|-----------|
| 0321-B34 | Internal Audit Project Leader           | 140030000 |
| ASG-206  | Chief de projets : vérification interne | ASG-06    |
| (S/A)    | 30249860                                |           |
| (A/I)    |   | Secret    |
| B8B:BBB  |   |           |

|          |                              |
|----------|------------------------------|
| 10021831 | 14C020000                    |
| A502HQ   | A5-02                        |
| (S/A):   | Internal Audit Teams         |
| (A/I)    | Stagnate verification effort |
| BBB000   | 30339089                     |
|          | Secret                       |

☐ External review (X)  
☐ Classified position - porte classifié  
☐ Not assigned - non classifié dans cette structure  
☐ Assigned position - poste assigné  
☒ Multiple Employees - Plusieurs employés  
☐ Assignment - Secondment / détachement  
☐ Assignment in - affectation à l'interne  
☐ Assignment Out - détachement à l'externe  
☐ ASD = Assignment Our - affectation à l'externe  
☐ SC = Secondment In - détachement à l'interne  
☐ EOC = Secondment Out - détachement à l'externe  
 \*Last day = 31/03/2024 \*31/03/2024 \*31/03/2024  
 \*Last day = 31/03/2024 \*31/03/2024 \*31/03/2024

10029027 140020000  
**FIC022 F-04**  
 Internal Audit Manager - Financial  
 Gestion de la vérification interne - Financière  
**30290095**  
**(S/A): Laura Matar**  
**(A/I)**  
 LBC/CBL  
 Secret

10029027 140020000  
**ASL205 AS-06**  
 Internal Audit Project Leader  
 Chef de projets, vérification interne  
**30047559**  
**(S/A): Brittany Dinardo**  
**(A/I)**  
 BCB/BBB  
 Secret

10029027 140020000  
**FIC058 FI-03**  
 Internal Audit Project Leader  
 Chef Intérieur de projet d'audit  
**30299066**  
**(S/A): Mohamed Ayachi**  
**(A/I)**  
 BCB/BBB  
 Secret

10029027 140020000  
**FIC058 F-03**  
 Internal Audit Project Leader  
 Chef Intérieur de projet d'audit  
**30212757**  
**(S/A): S. Nazari / B. Daw**  
**(A/I)**  
 BCB/BBB  
 Secret

10029027 140020000  
**AS0210 AS-02**  
 Internal Audit Trainer  
 Spécialiste vérification interne  
**30363735**  
**(S/A):**  
**(A/I)**  
 BCB/BBB  
 Secret

10029027 140020000  
**ASL 80 AS-04**  
 Internal Auditor  
 Vérificateur interne  
**30265765**  
**(S/A)**  
**(A/I)**  
 English/Anglais  
 Secret

10029027 140020000  
**FIC057 F-02**  
 Internal Audit Project Officer  
 Officier intérieur de projet d'audit  
**30258641**  
**(S/A):**  
**(A/I)**  
 BCB/BBB  
 Secret

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| 100 7 28 | EXC226 | Di Profit Practices Srl Issues<br>Di etette profi doss st'al | 30213235 | (E.A). Erik Barszowski<br>(Alt). | CBC/CBC | 14 00 0000 | EX-01 | Secret |
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☐ External review (X)

☐ Classified position - paria classifié

☐ Not assigned - non classifié dans cette structure

☐ Assigned position - position assignée

☐ Multiple Employees - Plusieurs employés

☒ Assignment - Secondment / affectation

☐ Assignment in - affectation à l'extérieur

☐ ASD = Assignment Our - affectation à l'extérieur

☐ SC = Secondment In - détachement à l'intérieur

☐ SC = Secondment Out - détachement à l'extérieur

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**WORK DESCRIPTION COVER SHEET / PAGE COUVERTURE DE LA DESCRIPTION DE TRAVAIL**

**SECTION A JOB INFORMATION / INFORMATION RELATIVE A L'EMPLOI**

|  |  |  |  |
|--|--|--|--|
| Job Title / Titre d'emploi<br>Departmental Committee Coordinator   |  | Job/Generic Number / Numéro d'emploi/de générique<br>20029254 / AS03H02  |  |
| Department/Agency / Ministère/Agence<br>Canada Border Services Agency  |  | Job Effective Date / Date d'entrée en vigueur - emploi<br>April 1st 2018 |  |
| Job Classification / Classification de l'emploi<br>AS-03   | Functional Authority (if applicable) /<br>Autorité fonctionnelle (si applicable)<br>Internal Audit and Program Evaluation<br>Directorate | Delegated Job Sponsor Name<br>Nom du commanditaire délégué d'emploi      |  |
| Job Ratings / Degrés d'emploi  | Supervisor Position Classification /<br>Classification du poste du superviseur<br>AS-07  | OCC and NOC /<br>CCP et CNP<br>007 122                                   |  |
| Job Type / Type d'emploi<br><input checked="" type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique | Special Instructions (References) / Instructions spéciales (références)  |  |  |

**SECTION B POSITION INFORMATION / INFORMATION RELATIVE AU POSTE**

|   |   |  |  |
|---|---|--|--|
| Position Number / No. de poste  |   | Effective Date / Date effective  |  |
| Branch/Region /<br>Direction générale/Région                          | Directorate/District<br>Direction/District                              | Division   |  |
| Supervisor position Number /<br>No. de poste du superviseur           | Supervisor Group and Level /<br>Group et niveau du superviseur<br>AS-07 | Supervisor Job Title /<br>Titre d'emploi du superviseur<br>Audit Manager |  |
| Org Unit / Unité org.   | Cost Centre / Centre de coût  | Geographic Location /<br>Lieu géographique<br>National Capital Region    |  |
| Linguistic Profile / Profil linguistique                              | Security Requirements / Exigences en matière de<br>sécurité             | Other / Autre<br>Armed/Uniformed / Arme à feu/uniforme                   |  |
| Communication Requirements /<br>Exigences en matière de communication | Special Instructions / Instructions spéciales                           |  |  |

**SECTION C . AUTHORIZATION AND SIGNATURES / AUTORISATION ET SIGNATURES**

|                                   |   |  |  |
|-----------------------------------|---|--|--|
| <b>Employee<br/>Employé</b>       | <i>I certify that I have received this work description.<br/>Je certifie que j'ai reçu cette description de travail.</i><br><br>Name / Nom _____ Signature _____ Date _____   |  |  |
| <b>Supervisor<br/>Superviseur</b> | <i>I have read this work description, and confirm that it accurately describes the work assigned to this position.<br/>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.</i><br><br>Name / Nom _____ Signature _____ Date _____ |  |  |



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|  |   |           |      |
|--|---|-----------|------|
| <b>Delegated Authority</b><br><b>Autorité Déléguée</b> | <i>I have reviewed this work description, and confirm that it accurately describes the work required.</i><br><i>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.</i> |           |      |
|  | Name / Nom  | Signature | Date |

### **Client Service Results - Résultats axés sur le service à la clientèle**

Provides strategic and operational secretariat services and coordination for the Departmental Performance Measurement and Evaluation Committee (PMEC) and the Departmental Audit Committee (DAC).

Provides objective and strategic advice and recommendations to the Director and Chief Audit and Evaluation Executive (CAEE) regarding the functioning of the DAC and PMEC.

Provides advice and recommendations to the DAC and the PMEC and provides advice and recommendations as may be requested by the Deputy Head on specific emerging priorities concerns, risks opportunities and/or accountability reporting.

### **Key Activities - Activités principales**

1. Manages the preparation of the DAC Committee plan in conjunction with the Chief Audit and Evaluation Executive (CAEE) and the DAC Chair to ensure that annual and ongoing responsibilities are scheduled and fully addressed.
2. Manages the provision of strategic and administrative support to the DAC and the PMEC; confers with senior management and liaises with the CAEE to ensure the development of strategic agendas, the coordination of the recording of decisions, the follow up on the decisions to ensure required action is taken and reports to the DAC and the PMEC on progress. Strategic advice and recommendations made to the Director and CAEE are used by the Deputy Head to support decision-making while considering various policies, guidelines and directives.
3. Manages the provision of DAC and PMEC secretariat services including strategic planning, organization and logistical activities including but not limited to, the coordination of schedules with the Departmental Senior Financial Officer, the CAEE/Head of Evaluation, the Head of Performance Measurement, and the representatives of the Office of the Auditor General (OAG) and any other officials deemed necessary to attend and manages the development and dissemination of documents and other information and reports required to support the committees' work.
4. Develops briefings, advice and recommendations for the Director and CAEE related to the DAC and PMEC based on the monitoring of trends and developments on a broad range of issues; contributes to research, analysis, briefings and recommendations; formulates recommendations for the Director and CAEE for consideration of the DAC and the PMEC.
5. Coordinates the development of the DAC's Annual Report and its self-assessment report outlining the committee's undertaken activities and results of its reviews, the committee's assessment of the department's system of internal control and recommendations for improvement of risk management, controls and accountability processes including recommendations for the improvement of the audit function.
6. Oversees the use of the financial and material resources associated with the function of the DAC and the PMEC. This includes the oversight and maintenance within financial control systems of the DAC and PMEC budgets, forecasting, payment of invoices (e.g. for travel, per diems and hospitality) and creating briefing notes for the CAEE to obtain the pre-approval of the Deputy Head; all in compliance

with government acts, statutes, regulations, policies, procedures, and directives

- 7 Coordinates and oversees the succession planning of the DAC and the PMEC by ensuring external members receive orientation to the department by the CAEE. Coordinates the process to nominate external members with the Office of the Comptroller General (OCG), the CAE/Head of Evaluation, the Head of Performance Measurement and drafts briefing notes for approval of the Deputy Head.
- 8 Responsible for the physical security and protection of sensitive materials, reports and documents, determining application of policies, guidelines, directives and procedures and ensuring compliance.

## **Skill – Habiletés**

### **Intellectual Skill**

Knowledge of the principles, theories and practices associated with public administration, social sciences, organizational structures and processes combined with an awareness of the Internal Audit function and the Performance Measurement and the Program Evaluation functions are required to coordinate the strategic and operational secretariat services for both the DAC and PMEC, confer with officials within the Deputy Head's office and liaise extensively with the DAC Chair, the Director, Professional Practices, the Heads of Evaluation and Performance Measurement and the CAEE to ensure the development of strategic agendas, the coordination of the recording of decisions and the follow up on these decisions to ensure required action is taken and reported on, provide advice and information that will support the DAC or PMEC's decision making processes impacting current and long-term directions related to the committee's responsibilities, to develop and maintain contacts with various stakeholders including the OCG, the OAG, the Centre of Excellence for Evaluation (CEE) and across other government departments, OGDs, to exchange information and to ensure that timely, relevant and accurate information supports the decision-making responsibilities of the CAEE and the DAC and the Head of Evaluation, the Head of Performance Measurement and the PMEC.

Management, leadership and project management skills are required to provide administrative and operational support to DAC and PMEC members, as well as strategic advice to the Director, Professional Practices, the Head of Evaluation, the Head of Performance Measurement and to the CAEE in fulfilling their roles and responsibilities relative to the governance and stewardship of the Department and to develop department-specific procedures, protocols and standards to support the DAC and PMEC in the execution of their mandates.

Knowledge of the departmental mandate, corporate objectives, organization, accountability, governance structure and decision-making process. This is required in order to develop and maintain key connections and networks and to develop common responses to internal audit, performance measurement and program evaluation issues in support of the activities and responsibilities of the DAC and PMEC, to manage the development of strategic and operational plans to support secretariat services and the administration and enforcement of the DAC and PMEC's terms of reference, as well as providing advice to the CAE and Head of Evaluation on the DAC and PMEC annual plan of ongoing responsibilities, to work with DAC members and produce the DAC annual report and its self-assessment report and distribute reports to key stakeholders, and to provide a liaison for the DAC and PMEC with various stakeholders including the OCG, OAG, CEE and other government departments to ensure compliance and correspondence with specified protocols and standard documents.





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Extensive knowledge of both the DAC and PMEC and its roles and responsibilities is required. This knowledge is used to manage the provision of strategic and operational secretariat services and assist the CAE in the development of protocols, governance structures and reporting requirements as required by the Treasury Board (TB) Internal Audit Policy and Policy on Results Suites.

Knowledge of the TB Internal Audit Policy Suite is required. This knowledge is used to ensure that advice provided to the Department's DAC members is representative of government-wide directives, to develop and manage protocols for the OCGs and the DAGs access to the DAC on matters related to the application of the policy and professional internal auditing standards.

Knowledge of the TB Policy on Results Suite. This knowledge is used to ensure that advice provided to the Department's PMEC members is representative of government-wide directives.

Knowledge of the legislation under which the Department operates and its activities as well as of administrative legislative requirements as these apply to specific audit and performance measurement and program evaluation activities. These statutes may include the Financial Administration Act, the Public Service Staff Relations Act, the Public Service Employment Act, the Auditor General Act, the Federal Accountability Act, the Privacy and Access to Information Acts, and the Official Languages Act. This knowledge is used to understand the authorities of the internal audit function as well as to interpret provisions in terms of the DAC mandate and scope, to provide relevant recommendations for improvements, and to provide feedback for policy reviews and amendments on DAC issues.

Knowledge of multiple policies and directives such as the Policy on Official Languages, the Communications Policy of the GC, Policy on Financial Management Governance, the Policy on Internal Control, the Policy on Financial Resource Management, Information and Reporting, the Policy on Stewardship of Financial Management Systems, the Government Security Policy, the Policy on Service, the Directive on Results, and the Directive on Travel, Hospitality, Conference and Event Expenditure is required. This knowledge is used to understand the authorities of the internal audit, performance measurement and program evaluation functions as well as to interpret provisions in terms of the DAC and PMEC mandate and scope, to provide relevant recommendations for improvements, and to provide feedback for DAC/PMEC charter reviews and amendments on PMEC issues to the Director and CAEE.

Organizational skills are required in order to recognize peak periods in work flow, organize and prioritize workload, to create new or improve existing administrative, financial, and reporting procedures to enhance the overall service-delivery of the DAC and PMEC. These skills are also needed to distribute multiple and concurring requests, determining a reasonable response time, and confirming due dates.

Communications skills are required to articulate background issues, present convincing arguments to the CAEE and the DAC. Writing skills are required to prepare executive summaries and reports, information products and services for distribution to DAC members as well as OGDs, including the OCG and/or the OAG. These communications must reflect the discussions of the DAC.



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Communications skills are required to articulate background issues and present convincing arguments to the Head of Evaluation, the Head of Performance Measurement and the PMEC. Writing skills are required to prepare executive summaries and reports, information products and services for the CAEE for distribution to PMEC members, OGDs, and the CEE. These communications must reflect the discussions of the PMEC.

### **Physical Skill**

Dexterity and coordination skills are required to operate a computer keyboard and mouse on a daily basis while reading and composing reports, papers and correspondence.

## **Effort – Efforts**

### **Intellectual Effort**

Intellectual effort is required to devise strategies to anticipate emerging issues of interest to the DAC in order for committee members to be prepared to discuss and respond to those issues, to undertake information gathering through consultations throughout the department as well as the OGDs and the OCG, to brief the CAEE and the DAC members on key files and critical issues, to ensure the CAEE, the Director Professional Practices and the DAC members are prepared and well briefed for meetings, and to author reports, briefing notes and executive correspondence for approval of the CAEE, the Director Professional Practices and the DAC.

Intellectual effort is required to devise strategies to anticipate emerging issues of interest to the PMEC in order for members to be prepared to discuss and respond to those issues, to undertake information gathering through consultations throughout the department as well as OGDs and the CAEE, to brief the Head of Evaluation, the Head of Performance Measurement and the PMEC members on key files and critical issues, ensure the Head of Evaluation, Head of Performance Measurement, the Director Professional Practices and the PMEC members are prepared and well briefed for meetings, and to author reports, briefing notes and executive correspondence for approval of the Head of Evaluation, Head of Performance Measurement, the Director Professional Practices and the PMEC.

Intellectual effort is required to analyze trends regarding current and anticipatory departmental and government-wide directions, to consider multiple sources of information on critical issues and the subsequent impact on the department and the DAC's mandate, and to recommend the development of well-balanced strategies to react to these issues. Effort is required to conduct research activities to identify and analyze reactions and positions to actions and/or initiatives being undertaken, anticipate changes, assess risk and provide expert advice and recommendations to the CAEE and the Director Professional Practices on positioning alternatives and strategies, and to make recommendations for improvement to the management of the DAC.

Intellectual effort is required to consider multiple sources of information on critical issues and the subsequent impact on the department and the PMEC's mandate, and to recommend the development of well-balanced strategies to react to these issues. Effort is required to conduct research activities to identify and analyze reactions and positions to actions/initiatives being undertaken, anticipate changes, assess risk and provide expert advice and recommendations to the Head of Evaluation, Head of Performance Measurement, the



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Director Professional Practices and PMEC members on positioning alternatives and strategies and to make recommendations for improvement to the management of the PMEC

Advice, recommendations and decisions have significant direct impact on the Department's Internal Audit Committee's governance and decision making processes that requires the application of strategic and innovative thinking and extensive judgment when providing strategic and management support to the DAC. Decisions, advice and recommendations impact on the capability and capacity of the DAC to address its mandate and report to the Deputy Head regarding the sufficiency, quality and results of assurance on the adequacy and functioning of the department's risk management, control and governance frameworks and processes (including accountability and auditing systems)

Advice, recommendations and decisions have significant direct impact on the PMEC's governance and decision-making processes that requires the application of strategic and innovative thinking and extensive judgment when providing strategic and management support to the PMEC. Decisions, advice and recommendations impact on the capability and capacity of the PMEC to address its mandate and report to the Deputy Head regarding the application and impact of the Policy on Results

#### **Physical Effort**

The work requires activities such as focusing for prolonged periods of time while working on a computer to carry out research and analysis. Frequency for individual activities varies depending upon the agenda of the day

### **Responsibility Responsabilités**

#### **Technical Resources**

Operates, maintains and cares for a personal computer, printer, peripherals and other office equipment for the performance of one's own work

Maintains and cares for appointed external member's assets including laptops, access cards and Apollo permissions to access privileged documentation

#### **Financial Resources**

Monitors an operating budget, assesses resource requirements to meet operational requirements of the DAC and PMEC, prepares business cases for additional funds, and establishes priorities. Submits DAC member invoices to the Director Professional Practices for approval.

### **Working Conditions Conditions de travail**

The work is carried out in an office. There are normal physical activities such as sitting while working at a computer, reading text, and attending meetings



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The work requires working on many complex issues at any one time: dealing with demands for expert advice and guidance by departmental clients and colleagues; producing reports, briefing notes, and technical interpretative reports for senior management within short time frames; and dealing with electronic interruptions via email. The work also involves establishing alliances and good working relationships within and outside the federal government and throughout the Internal Audit, Performance Measurement and Program Evaluation communities.

### **Additional Information - L'information additionnelle**

N/A



Canada Border Services Agency  
WORK DESCRIPTION

Agence des services frontaliers du Canada  
DESCRIPTION DE TRAVAIL

TPA 70 Rev 05

Job Number Numéro de emploi

Job No. Numéro de SAE

ASC208

20015738

IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

Job Title Titre de l'emploi

Junior Internal Auditor

Effective Date Date d'entrée en vigueur

Classification

Job Type Type d'emploi

Affiliated Positions Postes rattachés

01-03-2007

AS-03

Headquarters

Regional

National

☒ Admin. centrale

☐ Régional

☐ National

☐ Multi-Position

☐ Poste multiple

☒ Single Position

☒ Poste unique

Branch Region  
Direction générale Région

Directorate Local Office  
Direction Bureaux locaux

Division Section

Strategy and Coordination

Internat. Audit

Approved Organizational Unit Unités structurelles approuvées

RATING COTATION

1.62-030-1.6-038-000=146

MANAGEMENT AUTHORIZATION AUTORISATION DE L'ACTION

"I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'emplacement(s) de travail mentionné(s) ci-dessus."

Original signed by

Mary Zamparo  
VP, Strategy & Coordination

27-06-2007

Management Signature Signature du gestionnaire

Title Titre

Date

CERTIFICATION ATTESTATION

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employés de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client-Service Results**

Independent internal audit, assurance services, reviews and special projects for the Senior Management of the Canada Border Services Agency (CBSA).

## **Key Activities**

- Participates as a team member in internal audits, reviews or other studies. These projects have their genesis in an annual internal audit plan or requests received during the year from client management.
- As directed and assigned by the project leader contributes in the planning, conduct and reporting of internal audits, reviews and special projects.
- Contributes to the development of project objectives and scope.
- Develops and applies approaches to gather evidence and other relevant information to support the objectives of the project.
- Analyzes results and develops preliminary conclusions of audit tests conducted in support of the objectives of the project.
- Contributes to the development of Directorate annual and long term plans, policies, standards, systems, methodologies, processes, tools and techniques. Coordinates requests (e.g. AIP, communication, OC/G) and monitors the receipt of documentation such as auditee documentation including documents prepared for the Audit Committee.

## **Skill:**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with internal auditing to select the most appropriate approach or techniques to gather information during the conduct of internal audits, or related reviews and then to apply the selected techniques or approach. The knowledge is also required to plan internal audit or related review projects.

The work requires knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of internal audits, or reviews. The work requires the knowledge and application of analytical methods appropriate to each audit and to report and present the findings effectively, explaining the reliability and validity of the data gathered.

The work requires a knowledge of current management, business and public administration theories, concepts, principles, practices and techniques relating to such things as strategic, operational and business continuity planning, risk identification, assessment and management, governance, leadership, management frameworks, and internal controls, and communications and information management. The work also requires knowledge of financial management principles and practices, including comptrollership, budgeting, and accounting.

Knowledge of sampling techniques, data analysis, survey and questionnaire design and use; interviewing techniques, flowcharting, and, the design and integration of sophisticated computer-based and manual audit and testing methodologies.

Knowledge of computer software applications (such as word processing, presentation, database, spreadsheet, Internet/Intranet, file document utilities, decision support communications software, productivity, automated working paper systems, flowcharting, project management, risk assessment, fraud detection, electronic question and survey, statistical sampling and computer assisted audit software) to apply the most effective and efficient tools and approach in the conduct of internal audits or reviews.

The work requires knowledge of the mission, vision, organization, strategic objectives, programs, objectives, priorities, activities, operations, business lines, planning, decision making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions, conventional wisdom and procedures of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG), Office of Comptroller General (OCC), other federal Agency's (particularly, Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments.

Knowledge of operating personal computer and various software packages (e.g. Windows, MS-Excel) to effectively communicate and input information, write reports and produce presentation, and to extract and manipulate data. This can include specialized computer assisted auditing techniques (e.g. IDEA, ACL).

The work requires knowledge of existing and proposed federal/provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts) and international treaties and agreements (examples include but are not limited to the North American Free Trade Agreement (NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's enabling and governing legislation and other legislation administered by the Agency.

Communication skills to interview Management and staff to gather critical and confidential information to assess the overall functioning of management, internal controls and departmental programs and services. Being aware of the interviewee needs and concerns and the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas or may feel threatened is necessary to obtain a true understanding what is being said, or not said, and what is actually meant.

### **Effort:**

#### **Intellectual Effort:**

Intellectual effort is required to consider current issues, and then to determine how the results and recommendations of a suggested internal audit or review project could add to management's ability to deal with those issues.

Intellectual effort is required to organize their own tasks, and establish priorities and establish a work schedule within a project.

Intellectual effort is needed to recommending approaches and methodologies to address the objectives of internal audit or review projects within a given framework for the analysis of the information to be gathered.

Intellectual effort is required to synthesize and analyze information of varying complexity and completeness, to provide analysis and summarize interview results.

**Physical Effort:** The work requires sitting for extended period of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while conducting projects outside of the normal working location.

### **Responsibility:**

**Human Resources.** Participates as a member of collaborative teams carrying out projects consisting of internal audits or reviews. Participates in departmental, inter-departmental, working groups, project teams, seminars, conferences or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.

**Technical Resources:** During the conduct of internal audits, reviews, or other projects has custody of and protects files containing confidential, secret and top secret documents borrowed from auditees as well as, depending on the topic being examined, proprietary and commercially confidential documents belonging to external organizations.



### **Working Conditions:**

**Psychological:** Psychological discomfort results from dealing with managers or their staff, who often become confrontational, make conflicting demands and have competing priorities and deadlines.

**Physical:** The work involves working daily in an open office concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

### **Additional Information**

Ability to work independently and as a team member

Ability to work in a team environment and ability to share, adapt, consider and capitalize on team members' ideas to enhance the delivery of the audit project.



Canada Border Services Agency  
WORK DESCRIPTION

Agence des services frontaliers du Canada  
DESCRIPTION DE TRAVAIL

|                               |                         |
|-------------------------------|-------------------------|
| Job Number / Numéro de emploi | CAS No. / Numéro de SAE |
| ASC190                        | 20020201                |

| IDENTIFYING INFORMATION / DONNÉES D'IDENTIFICATION  |  |   |   |
|---|--|---|---|
| Job Title / Titre de l'emploi<br><b>Internal Auditor</b>  |  |   |   |
| Effective Date / Date d'entrée en vigueur<br><b>01.03.2007</b>  | Classification<br><b>AS-04</b>                           | Job Type / Type d'emploi<br>Headquarters / Bureau central <input checked="" type="checkbox"/><br>Regional / Régional <input type="checkbox"/><br>National / National <input type="checkbox"/> | Affiliated Positions / Postes rattachés<br>Multi-Position / Poste multiple <input type="checkbox"/><br>Single Position / Poste unique <input checked="" type="checkbox"/> |
| Branch / Region<br>Direction générale / Région  | Directorate / Local Office<br>Direction / Bureaux locaux | Division / Section  |   |
| <b>Strategy and Coordination</b>  |  | <b>Internal Audit</b>   |   |
| Approved Organizational Unit / Unités structurelles approuvées  |  |   |   |
| RATING / COTATION<br><b>189-030-163-052-000=434</b>   |  |   |   |
| MANAGEMENT AUTHORIZATION / AUTORISATION DE LA GESTION   |  |   |   |
| "I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."   |  | "J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'emplacement(s) de travail mentionné(s) ci-dessus."                         |   |
| <i>Original signed by</i><br><br>Management Signature / Signature de la gestion   |  | Mary Zamparo<br>VP, Strategy & Coordination<br><br>Title / Titre<br>Date / Date   |   |
| CERTIFICATION / ATTESTATION   |  |   |   |
| "I certify that the following is a description of the work to be performed."  |  | "J'atteste que ce qui suit est une description du travail à exécuter."  |   |
| Immediate Supervisor's Signature / Signature du superviseur immédiat  |  | Title / Titre<br>Date / Date  |   |
| "I certify that I have received this work description."   |  | "J'atteste que j'ai reçu cette description de travail."   |   |
| Incumbent's Signature / Signature du titulaire  |  | Date / Date   |   |
| The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position. |  |   |   |
| Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employés de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.   |  |   |   |

## **Client-Service Results**

Independent internal audit, assurance services, reviews and special projects for the Senior Management of the Canada Border Services Agency (CBSA).

## **Key Activities**

- Participates as a team member in internal audits, reviews or other studies. These projects have their genesis in an annual internal audit plan or requests received during the year from client management.
- As directed and assigned by the project leader contributes in the planning, conduct and reporting of internal audits, reviews and special projects.
- Contributes to the development of project objectives and scope.
- Develops the approaches to completing assigned portions of the project.
- Develops and applies the approaches to gather evidence and other relevant information to support the objectives of the project.
- Analyzes results and develops evidence based conclusions of audit tests conducted in support of objectives of the project.
- Contributes to the development of Directorate annual and long term plans, policies, standards, systems, methodologies, processes, tools and techniques. Coordinates requests (e.g. AITP, communication, OCG) and monitors the receipt of documentation such as auditee documentation including documents prepared for the Audit Committee.

## **Skill:**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with internal auditing to select the most appropriate approach or techniques to gather information during the conduct of internal audits, or related reviews and then to apply the selected techniques or approach. The knowledge is also required to plan internal audit or related review projects.

The work requires knowledge of ethics and professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of internal audits or reviews. The work requires the knowledge and application of analytical methods appropriate to each audit and to report and present the findings effectively, explaining the reliability and validity of the data gathered.

The work requires knowledge of current management, business and public administration theories, concepts, principles, practices and techniques relating to such things as strategic, operational and business continuity planning, risk identification, assessment and management governance, leadership, management frameworks, and internal controls; performance measurement and management, and communications and information management.

The work requires knowledge of organizational leadership and behaviour, management of change, and existing or emerging public sector and private sector human resource management themes and issues to participate in a project team, and to develop advice, opinions and recommendations to Management

Knowledge of sampling techniques, data analysis, survey and questionnaire Design and use interviewing techniques, flowcharting and the design and integration of sophisticated computer based and manual audit and testing methodologies

Knowledge of computer software applications (such as word processing, presentation, database, spreadsheet, Internet/Intranet, file/document utilities, decision support, communications software, productivity, automated working paper systems, flowcharting, project management, risk assessment, fraud detection, electronic question and survey, statistical sampling and computer assisted audit software) to apply the most effective and efficient tools and approach in the conduct of internal audits or reviews.

The work requires knowledge of the mission, vision, organization, strategic objectives, programs, objectives, priorities, activities, operations, business lines, planning, decision making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions, conventional wisdom, and procedures of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG), Office of Comptroller General (OCG), other federal Agency's (particularly, Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments.

Knowledge of operating personal computer and various software packages (e.g. Windows, MS-Excel) to effectively communicate and input information, write reports and produce presentation, and to extract and manipulate data. This can include specialized computer assisted auditing techniques (e.g. IDEA, ACL)

The work requires knowledge of evolving computerization and governance issues and current practices within the Audit community. This includes the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing TBS for audit and evaluation standards in the federal government. This knowledge is required to apply the standards and policies for the conduct of internal audits to ensure all such work conforms to accepted standards.

The work requires knowledge of existing and proposed federal/provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts) and international treaties and agreements (examples include but are not limited to the North American Free Trade Agreement (NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's enabling and governing legislation and other legislation administered by the Agency.

Communication skills to interview management and staff to gather critical and confidential information to assess the overall functioning of management, internal controls and Departmental programs and services. Being aware of the interviewee needs and concerns, and, the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas or may feel threatened is necessary to obtain a true understanding what is being said, or not said, and what is actually meant.

### **Effort:**

#### **Intellectual Effort:**

Intellectual effort is required to consider current issues, and then to determine how the results and recommendations of a suggested internal audit or review project could add to management's ability to deal with those issues.

Intellectual effort is required to organize their own tasks, and establish priorities and establish a work schedule within a project.

Intellectual effort is needed to recommending approaches and methodologies to address the objectives of internal audit program evaluation, or review projects within a given framework for the analysis of the information to be gathered.

There is intellectual effort in developing or adapting, and then applying internal audit and management concepts, methods, practices, tools and techniques used during the conduct of projects. There is intellectual effort required to develop conclusions and recommendations and analyze the quality of evidence supporting them to either accept that enough work has been done or, to identify the requirement for further research.

Intellectual effort is required to synthesize and analyze information of varying complexity and completeness, to develop findings, and conclusions and to suggest practical recommendations for management and stakeholders.

**Physical Effort:** The work requires sitting for extended period of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while conducting projects outside of the normal working location.

### **Responsibility:**

**Human Resources:** Participates as a member of collaborative teams carrying out projects consisting of internal audits or reviews. Participates in departmental, inter-departmental, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.

**Technical Resources:** During the conduct of internal audits, reviews, or other projects has custody of, and protects files containing confidential, secret and top secret documents borrowed from auditees as well as, depending on the topic being examined, proprietary and commercially confidential documents belonging to external organizations.

### **Working Conditions:**

**Psychological:** Psychological discomfort results from dealing with managers or their staff who often become confrontational, make conflicting demands and have competing priorities and deadlines.

**Physical:** The work involves working daily in an open office concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

### **Additional Information**

Ability to work independently and as a team member.

Ability to work in a team environment and ability to share, adapt, consider and capitalize on team members' idea to enhance the delivery of the audit project.



Canada Border Services Agency  
WORK DESCRIPTION

Agence des services frontaliers du Canada  
DESCRIPTION DE TRAVAIL

TPA 70 Rev 05

Job Number Numéro de emploi

CAS No. Numéro de SAE

ASC803

20013955

IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

Job Title Titre de l'emploi

Internal Auditor

Effective Date Date d'entrée en vigueur

29 01 2007

Classification

AS-05

Job Type Type d'emploi

Frontier  
☐ Admin. contract

Regional  
☐ Regional

National  
☒ National

Affiliated Positions Postes rattachés

Multi-Position  
☒ Multi-Position

Single Position  
☐ Single Position

Branch Région  
Direction générale Région

Strategy & Coordination

Directorate Local Offices  
Direction Bureaux locaux

Internal Audit

Division Section

Approved Organization Unit Unité structurelle approuvée

10008951 (5400 000 00)

RATING COTATION

2.6 - 050 - 209 - 004 = 539

MANAGEMENT AUTHORIZATION AUTORISATION DE LA GESTION

"I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'endroit(s) de travail mentionné(s) ci-dessus."

Original signed by

Mary Zamparo  
VP Strategy & Coordination

08.03.2007

Management Signature Signature du gestionnaire

Title Titre

Date

CERTIFICATION ATTESTATION

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employés(es) de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client-Service Results**

Independent internal audit assurance services, reviews and special projects for the Senior Management of the Canada Border Services Agency (CBSA).

## **Key Activities**

- Participates as a team member in internal audits, reviews or special projects. These projects have their genesis in an annual review plan, or requests from Central Agencies (Treasury Board Office of the Comptroller General, Information Commissioner, etc.), or requests received during the year from Senior Management. These latter requests are often urgent or high profile.
- As directed and assigned by the project leader contributes in the planning, conduct and reporting of internal audits, reviews and special projects.
- Research and gather information and prepare working papers documenting pertinent information on assigned audit projects. Develops documentation as directed by the project leader or audit manager based on the knowledge of concepts, principles, techniques and practices associated with designing audit programs including statistical analysis and data compilation for analysing, interpreting and reporting information.
- Participates in departmental, inter-departmental, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Contributes to the development of Branch annual and long term plans, policies, standards, systems, methodologies, processes, tools and techniques. Coordinates requests (e.g. ATIP communication, OCG) and monitors the receipt of documentation such as auditee documentation including documents prepared for the Audit Committee.

## **Criteria**

### **Skill**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with internal auditing to select the appropriate methodology and specific techniques to gather information during the conduct of specific internal audits, and apply the selected methodologies and techniques.

The work requires knowledge of ethics, and professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of internal audits or reviews. The work requires the knowledge and application of analytical methods appropriate to each audit and to report and present the findings effectively, explaining the reliability and validity of the data gathered.



The work requires knowledge of current management, business and public administration theories, concepts, principles, practices and techniques relating to such things as strategic, operational and business continuity planning; risk identification, assessment and management; governance; leadership; management frameworks, and internal controls; performance measurement and management, and communications and information management

The work requires knowledge of strategic and operational planning including environmental scanning, business intelligence and risk assessment to identify potential internal audits, using program evaluations and reviews to form the basis of the annual and long-term review and business plans, and, to assess coverage of areas of materiality within a specific internal audit, program evaluation, investigation or review project.

Knowledge of sophisticated sampling techniques, data analysis, survey and questionnaire design and use, interviewing techniques, flowcharting and the design and integration of sophisticated computer-based and manual audit and evaluation testing methodologies. Knowledge of computer software applications in order to apply the most effective and efficient tools and approach in the conduct of internal audits, program evaluations, or reviews.

The work requires knowledge of the mission, vision, organization, strategic objectives, programs, objectives, priorities, activities, operations, business lines, planning, decision-making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions, conventional wisdom, and procedures of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG), Office of Comptroller General (OCG), other federal Agency's (particularly, Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments.

Knowledge of operating personal computer and various software packages (e.g. Windows, MS-Excel) to effectively communicate and input information, write reports and produce presentation, and to extract and manipulate data. This can include specialized computer assisted auditing techniques (e.g. IDEA, ACI).

The work requires an awareness of current public policy issues influencing CBSA and the public, private and industry sectors, both domestically and internationally, and the trends, issues and interrelationships between the Department and public, private and industry sectors and interest groups to identify their impact on objectives, strategies, operations and decisions managed and made by Senior Management and stakeholders to address them in the conduct of internal audits, program evaluations, or reviews.

The work requires knowledge of evolving comptrollership and governance issues and current practices within the Audit community. This includes the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing, TBS audit and evaluation standards in the federal government. This knowledge is required to apply the standards and policies for the conduct of internal audits to ensure all such work conforms to accepted standards.

The work requires knowledge of existing and proposed federal/provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts) and international treaties and agreements (examples include but are not limited to the North American Free Trade Agreement (NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's enabling and governing legislation and other legislation administered by the Agency.

Verbal and written communication skills are required to clearly explain the audit objective, audit plan and audit program and schedule. Skills in writing and presenting audit findings to convey simple and complex information.

### **Effort:**

#### **(a) Intellectual Effort**

Intellectual effort is required to identify potential internal audit and review projects to be considered for inclusion in the annual and long-term review plan.

Intellectual effort is required to organize assigned tasks, and establish priorities and establish a work schedule within a project. Intellectual effort is needed to select and suggest modification to approaches and methodologies to address the objectives of internal audit, or review projects within a given framework for the analysis of the information to be gathered.

There is intellectual effort in adapting management concepts, methods, practices, tools and techniques used during the conduct of projects.

There is intellectual effort required to develop conclusions and recommendations and analyze the quality of evidence supporting them to either, accept that enough work has been done or, to identify the requirement for further research.

Intellectual effort is required to synthesize and analyze information of varying complexity and completeness, to develop findings, and conclusions and to suggest practical recommendations to project leader and audit manager.

#### **(b) Physical Effort**

The work requires sitting for extended period of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while conducting projects outside of the normal working location.

## **Responsibility:**

### **(a) Human Resources**

Participates as a member of collaborative teams carrying out projects consisting of internal audits or reviews. From time to time manages and leads teams, seconded staff, and/or professional consultants, in the planning, conduct and reporting of short term and lower risk internal audits or reviews. This requires the development of new and different professional and personal relationships, the building of a team, resolving conflicts, recognizing achievement, and, supporting a fair and equitable workplace. Participates in departmental, inter-departmental working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.

### **(b) Technical Resources**

During the conduct of internal audits, reviews, or other projects has custody of, and protects files containing confidential, secret and top secret documents borrowed from addressees as well as, depending on the topic being examined, proprietary and commercially confidential documents belonging to external organizations.

## **Working Conditions:**

### **(a) Physical**

The work involves working daily in an open office concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

### **(b) Psychological**


Psychological discomfort results from dealing with managers or their staff, who often become confrontational, make conflicting demands and have competing priorities and deadlines.

## **Additional Information - L'information additionnelle**

Ability to work independently and as a team member.

Ability to work in a team environment and ability to share, adapt, consider and capitalize on team members' ideas to enhance the delivery of the audit project.



|  |                                |   |   |   |  |
|--|--------------------------------|---|---|---|--|
|  <b>Canada Border Services Agency</b><br><b>WORK DESCRIPTION</b>   |                                | <b>Agence des services frontaliers du Canada</b><br><b>DESCRIPTION DE TRAVAIL</b>   |   | Job Number / Numéro de l'emploi<br><b>ASC205</b>  | AS No / Numéro de JAE<br><b>20013661</b> |
| <b>IDENTIFYING INFORMATION / DONNÉES D'IDENTIFICATION</b>  |                                |   |   |   |  |
| Job Title / Titre de l'emploi<br><b>Internal Audit Project Leader</b>  |                                |   |   |   |  |
| Effective Date / Date d'entrée en vigueur<br><b>29 01 2007</b>   | Classification<br><b>AS-06</b> | Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Admin. central<br><input type="checkbox"/> Regional / Régional<br><input checked="" type="checkbox"/> National / National |   | Affiliated Positions / Postes rattachés<br><input checked="" type="checkbox"/> Multi-Position / Poste multiple<br><input type="checkbox"/> Single Position / Poste unique |  |
| Branch / Region<br>Direction générale / Région<br><b>Strategy &amp; Coordination</b>   |                                | Directorate / Local Offices<br>Direction / Bureaux locaux<br><b>Internal Audit</b>  |   | Division / Section<br>  |  |
| Approved Organization Unit / Unité structurelle approuvée<br><b>10008951 (5400 000 00)</b>   |                                |   |   |   |  |
| <b>RATING / COTATION</b>   |                                |   |   |   |  |
| <b>2.6 - 050 - 256 - 091 - 033 - 646</b>   |                                |   |   |   |  |
| <b>MANAGEMENT AUTHORIZATION / AUTORISATION DE L'ACCESSION</b>  |                                |   |   |   |  |
| "I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."  |                                |   | "J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'endroit(s) de travail mentionné(s) ci-dessus." |   |  |
| <b>Original signed by</b>  |                                |   | <b>Mary Zamparo</b><br><b>VP Strategy &amp; Coordination</b>  |   | <b>08.03.2007</b>                        |
| Management Signature / Signature du gestionnaire   |                                |   | Title / Titre   |   | Date                                     |
| <b>CERTIFICATION / ATTESTATION</b>   |                                |   |   |   |  |
| "I certify that the following is a description of the work to be performed."   |                                |   | "J'atteste que ce qui suit est une description du travail à exécuter."  |   |  |
| Immediate Supervisor's Signature / Signature du superviseur immédiat   |                                |   | Title / Titre   |   | Date                                     |
| "I certify that I have received this work description."  |                                |   | "J'atteste que j'ai reçu cette description de travail."   |   |  |
| Incumbent's Signature / Signature du titulaire   |                                |   | Date  |   |  |
| The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.  |                                |   |   |   |  |
| Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employé(e)s de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste. |                                |   |   |   |  |

## **Client-Service Results**

Leads independent and objective internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA). Suggest changes to management to improve compliance with authorities (laws, regulations, policies and procedures) in order to improve the efficiency, effectiveness and controls of the activities of the CBSA.

## **Key Activities**

- Under the direction of audit manager plans, manages and leads the work of multi-disciplinary project teams comprised of staff, contracted personnel, and individuals on secondment or assignment in the conduct of specific, or major portions of, internal audits reviews or special projects. These projects have their genesis in an annual audit plan, requests from Central Agencies (Treasury Board – Office of the Comptroller General, Information Commissioner, etc.), or requests received during the year from Senior Management.
- Develops the scope, objectives, methodologies and milestones for each project. Assigns audit tasks to team members, monitors work progress and provide timely feedback. Assesses the pertinence and quality of evidence gathered, ensures the adherence to applicable professional standards, evaluates the relevance of conclusions and results, and, formulates strategies for effectively communicating the results.
- Briefs Senior Management on the results of internal audits, reviews, or other special projects, negotiates the acceptance of both the results and the recommendations, and, secures commitment to action by Senior Management. If necessary, debriefs Central Agencies or other interested parties (e.g. unions, employees or Members of Parliament) on project results.
- Participates in Agency, inter-Agency or working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Contributes to the development of Directorate strategic direction, operational objectives, operational procedures and templates, annual and long term risk based audit plans; and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques. Under the direction of the Manager, monitors the status of audit projects and follow-ups and plans and ensures quality of deliverables and working paper files.
- Provides subject-matter expertise based upon past experiences (Agency knowledge, audit experience, financial systems, electronic working papers, etc.) and coordinates in the training of employees.

## Criteria

### Skill:

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with internal auditing to select the appropriate approaches for use by the audit team to conduct specific internal audits or reviews, knowledge of current trends and adaptability changing environment, Internal audit knowledge is necessary to ensure effective delivery and management of assurance engagements and reviews and consequently compliance to professional standards.

The work requires a knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of internal audits reviews or special projects, to provide direction and leadership to project members, to prevent and detect unethical behaviour or fraudulent activities, and promote ethical performance in the Agency

The work requires knowledge of internal controls and risk management and the tools and techniques used in monitoring and controlling processes to assess whether management control and risk is being exercised effectively and efficiently. A strong understanding of general management principles and practices, techniques and methodologies including areas such as risk management, governance, management frameworks, and management controls.

The work requires a knowledge of strategic and operational planning including environmental scanning, business intelligence and risk assessment to identify potential internal audits, and reviews to form the basis of the annual and long-term review and business plans, to understand planned internal audit and review project thrusts, to assess coverage of areas of materiality within a specific internal audit or review project, and, to provide multi-perspective views on Agency and organizational strategic and business plans, management functions, activities and systems to Senior Management and stakeholders.

The work requires knowledge of the mission, vision, organization, strategic objectives programs objectives, priorities, activities, operations, business lines, decision-making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions, and conventional wisdom, of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG), Office of Comptroller General (OCG), other federal Agency's, particularly Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada, crown corporations and provincial and municipal governments. This knowledge is required to determine the impact of the major policy sector developments and evolving management issues on the Agency and to be able to integrate these issues into internal audit, and to make recommendations for Senior Management to react to or address these issues. In addition, the work requires knowledge of IB policies to assess the level of compliance within the client organization during the conduct of internal audits and to, when necessary, make recommendations for changes

Knowledge of organizational leadership and behaviour, management of change, and existing or emerging public sector and private sector human resource management themes and issues to lead, organize and build multi-disciplinary project teams, and to develop advice, opinions and recommendations to Senior Management and stakeholders.

Knowledge of sophisticated quantitative and qualitative research and assessment techniques including such as rational problem solving, program model design and interpretation, control, materiality risk estimation, performance measurement benchmarking, statistical sampling and projection, regression, and correlation analysis, survey and questionnaire design and use, interviewing techniques flowcharting, and, the design and integration of sophisticated computer-based and manual audit and evaluation testing methodologies. This knowledge is needed to identify recommend and ultimately lead the application of the appropriate technique in the conduct of complex internal audits, or reviews. Knowledge of computer software applications is desirable.

The work requires knowledge of current public policy issues influencing the Agency public private and industry sectors, both domestically and internationally, and the trends, issues and interrelationships between the Agency, and public, private and industry sectors, and interest groups to identify their impact on objectives, strategies, operations and decisions managed and made by Senior Management and stakeholders to address them as part of the planning for internal audits, program evaluations or reviews and to develop recommendations for Senior Management to react to or address these issues.

The work requires knowledge of standards for the production of various audit products, internal processes, procedures and dynamics to perform proficiently. Knowledge of internal administrative processes and procedures is required to understand and adhere to them, and to ensure that the team members comply with them.

The work requires knowledge of evolving comptrollership and governance issues and current practices within the Audit community. This includes but is not limited to the TB audit standards in the federal government, and to the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing, to ensure all such project work conforms to accepted standards and, to be an active participant in the role and direction of the Audit community in the public sector.

The work requires knowledge of review structures and best management practices internal audit community, to develop, adapt and exchange auditor review concepts, standards, principles, methods, practices, tools, techniques, methodologies and processes.

The work requires knowledge of existing and proposed federal/provincial acts and regulations, examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts, and international treaties and agreements (examples include but are not limited to NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's enabling and governing legislation and other legislation administered by the Agency.



Detailed and comprehensive legislative knowledge is required to assess compliance with the applicable legislation and regulations and, when significant issues are identified to assess the risks and alternative actions, and to develop substantive, workable recommendations to foster compliance, or to suggest changes governing legislation and regulations or program delivery structures.

Effective interviewing, listening and observations skills are required to interpret and understand the meaning behind statements made and questions asked by auditees, facilitate meetings and discussions and to coach audit team members.

Communication skills are required to present, explain, and discuss the results of internal audit, reviews or special projects which contain abstract and complex concepts and sometimes technical information about program, system, functional, and organizational issues which must be presented in a clear, impartial, concise, credible manner, to achieve co-operation, to gain consensus and to persuade Senior Management and stakeholders to implement recommendations which are potentially sensitive.

Communication skills are required to prepare reports, briefings and presentation material for the Senior Management. The subject matter often involves politically sensitive or unfavorable findings, complex and Agency-wide issues, and yet must be prepared within short time frames. In the case of briefings this can sometimes be a matter of hours. Information must be impartial, concise and clearly presented, delivered to minimize the potential for misinterpretation yet occasionally crafted subtly, and using persuasive techniques to gain acceptance and commitment.

Negotiation skills are often required in finalizing the content of reports when the results are negative or significant issues are at stake. In these circumstances, managers will often pressure the incumbent to modify or remove negative results from reports. The incumbent must use considerable negotiation skills to ensure that the actual content addresses any legitimate concerns the managers may have while portraying the results in an accurate and objective way.

### **Effort:**

#### **(a) Intellectual Effort**

Intellectual effort is required to identify key issues in the Agency and to identify potential internal audit, program evaluation and review projects to be included in the annual and long-term review plan to address those issues. Intellectual effort is required to research, analyze, interpret and model multiple perspective views of program objectives and requirements, legislation, regulations, directives, operational objectives, policies, procedures, trends, key management concerns, opportunities and exposures of significance to determine the issues, and then to determine how the results and recommendations of a suggested internal audit, program evaluation or review project could add to Senior Management's ability to deal with those issues.

Intellectual effort is required to organize projects, define tasks, recommend augmentation of the team with appropriate generalist and specialist resources including contracted support, and establish priorities within the project. Intellectual effort is required to develop the appropriate scope, objectives and methodologies, lines of enquiry, electronic and hard copy sources, issues to explore and/or validate, and sample sizes. Selects and schedule people for interviews, examine electronic and manual data, correlate different types of information and create questionnaires. For individual internal audit, and review projects.

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. There is intellectual effort in directing and providing expertise on the development, application and adaptation of a variety of internal audit, program evaluation, and management strategies, theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects.

There is intellectual effort required to challenge assumptions and underlying logic used by project team members to develop conclusions and recommendations and the quality of evidence supporting them and analyze internal audit or review results to identify the requirement for further research on information, to make judgment calls on the importance, marketability and evidential support for internal audit, and review observations and to provide sound rationale for revising conclusions.

Intellectual effort is required to synthesize and analyze extensive amounts of information of varying complexity and completeness, to report on the relevant issues, findings, and conclusions, and, to develop practical recommendations for Senior Management and Stakeholders. Intellectual effort is required to identify core elements, to assess risks and opportunities for change - including legislative changes, and, to exercise judgment on the importance, nature and adequacy of support for recommendations.

Intellectual effort is required in the management of audit team taking into consideration strengths, weaknesses and diversity of team members.

## (b) Physical Effort

The work requires sitting for extended period of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while conducting projects outside of the normal working location.

## **Responsibility:**

### **(a) Human Resources**

Manages, leads and monitors multi-disciplinary project teams, comprised of subject-matter experts, seconded staff, staff on assignment, , professional consultants, and/or students in a matrix organization. This requires the development of new and different professional and personal relationships, the building of a team, resolving conflicts, recognizing achievement, and, supporting a fair and equitable workplace.

Provides instruction, supervision and guidance to audit team members conducting strategic analyses and examinations of major Agency policies, programs, legislative requirements and initiatives. Monitors and provides feedback on the work performed by the team members to ensure that the audit work is effectively performed to provide the appropriate information.

Leadership responsibilities include planning, organizing, co-coordinating and assigning work of project members; determining priorities, recommending resource levels, providing technical guidance and direction; monitoring, coaching, and, at the end of each project, evaluating each team member's work performance and recommending training where necessary; and, reporting or creating alternative ways to accomplish project objectives.

Writes, edits, and presents objective, relevant and timely audit reports on findings, assurance and risk management information for the management and reporting of performance, compliance and control, and recommendations for program operations, to improve their cost-effectiveness.

Participates in Agency, inter-Agency, professional meetings, committees, workshops, focus groups and working groups involving evaluation, audit, and review staff, contracted resources, and representatives of Agency organizations, both senior managers and working level employees.

### **(b) Financial Resources**

Develops, recommends, manages and monitors the budgets for individual, assigned internal audit program evaluation, or review project. Identifies the need for professional consulting services with authority to recommend the requirements and evaluation criteria, the extent and level of service, and the options to be considered.

Monitors internal audit, reviews, and special project expenditures against budgets and in accordance with relevant TBS and Agency policies, including staff time, travel and other operational expenses.

### **(c) Technical Resources**

During the conduct of internal audits, reviews, or other projects has custody of, and protects files containing confidential and secret documents borrowed from auditees.

### **Working Conditions:**

#### **(a) Physical**

The work involves working daily in an open office concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

#### **(b) Psychological**

Psychological discomfort results from dealing with managers or their staff, who often become confrontational, make conflicting demands and have competing priorities and deadlines. Strong opposition and hostility are not uncommon when the internal audit, program evaluation, or review issues are sensitive or contentious. There is a requirement to satisfy multiple, concurrent demands for high quality advice and recommendations pertaining to these same sensitive issues.



Canada Border Services Agency  
WORK DESCRIPTION

Agence des services frontaliers du Canada  
DESCRIPTION DE TRAVAIL

TPA 70 Rev 05

Job Number Numéro de emploi

LAS No Numéro de SAE

ASC150

20015704

IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

Job Title Titre de l'emploi

Audit Manager

Effective Date Date d'entrée en vigueur

Classification

Job Type Type d'emploi

Affiliated Positions Postes rattachés

01.01.2007

AS-07

Headquarters

Regional

National

☒ Adm. centrale

☐ Régional

☐ National

☐ Multi-Position

☐ Poste multiple

☒ Single Position

☒ Poste unique

Branch Region  
Direction générale Région

Directorate Local Office  
Direction Bureaux locaux

Division Section

Strategy & Coordination

Approved Organizational Unit Unités structurelles approuvées

5400 000 - 10008951

RATING COTATION

244 050 303 091 070 = 758

MANAGEMENT AUTHORIZATION AUTORISATION DE L'AFFECTATION

"I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'emplacement(s) de travail mentionné(s) ci-dessus."

Original signed by

Mary Zamparo  
VP, Strategy & Coordination

15.02.2007

Management Signature Signature du gestionnaire

Title Titre

Date

CERTIFICATION ATTESTATION

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 30 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employées de présenter un grief de classification dans les 30 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client-Service Results**

Manages multiple audit teams in the development, direction, management and delivery of audit services of CBSA programs and services, information systems and all corporate activities such as finance and human resources to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency on the agency's governance, risk management and control processes.

## **Key Activities**

- Plans, manages and directs a portfolio of multiple, concurrent projects (including their associated financial budgets and expenditures) consisting of internal audits, risk and control assessments, reviews or other studies. These projects have their genesis in an annual review plan, direction from Central Agencies.
- Directs the establishment of the specific scope, objectives, methodologies and milestones for each project, and reviews project plans and completed work, to evaluate the pertinence and quality of evidence gathered, to ensure adherence to applicable professional standards, to assess the soundness of methodologies, to evaluate the relevance of conclusions and results, and, to formulate strategies for effectively communicating the results.
- Briefs senior management on the results of internal audits, risk and control assessments, reviews, or other studies; negotiates the acceptance of both the results and the recommendations; and, secures commitment to action by senior management. If necessary, de-briefs Central Agencies or other interested parties on project results.
- Plans, manages and directs the work of interdisciplinary project teams comprised of Branch staff, contracted personnel, and individuals on secondment or assignment in the planning, conduct and reporting of internal audits, risk and control assessments, reviews, or other studies, and, establishes and manages any associated professional service contracts, agreements and partnerships.
- Provides expert level functional and technical guidance and advice on internal audit, governance, risk management, control and related matters to those carrying out internal audit within the Agency or those who are using methods normally associated with internal audit.
- Leads or participates in departmental, inter-departmental or international committees, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Participates in, and contributes to, the development of Branch strategic direction, operational objectives, annual and long-term review plans, and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques.
- Manages human and financial resources under their responsibility. They are the technical authority approval and provide guidance to the Internal Audit Director, who has the delegation. Additional information could be added with regards to the number of staff to supervise and assess performance (3 or more auditors).)

## **Criteria**

### **Skill:**

The work requires:

Knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with internal auditing to select the appropriate approach to conduct specific internal audits, or related reviews, to determine relative strengths and weaknesses of the approaches, to plan, manage and direct internal audit or related review projects, to select and apply appropriate methodologies, and to explain their application to project team members and to subsequently coach them in that application, to design, generate, test or pilot new and innovative approaches, to keep abreast of current trends and to adapt to a changing environment, to advance the knowledge and application of these new or innovative approaches with project teams, and with colleagues both domestically and internationally

Knowledge to act as an expert advisor to Branch staff engaged in internal audit projects where the staff's primary background is not internal audit, to provide expert level functional and technical advice and be an authoritative source of guidance to all staff within the CBSA carrying out internal audit or using other approaches normally associated with internal audit, to ensure effective internal audit or review results, and to ensure compliance to professional standards and ethics.

Knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of internal audits, risk and control assessments, or reviews, to provide direction and leadership to project teams, to prevent and detect unethical or fraudulent activities, and promote ethical performance in the department

Knowledge of current management, business and public administration theories, concepts, principles, practices and techniques relating to such things as strategic, operational and business continuity planning, risk identification, assessment and management, governance, leadership, management frameworks, and internal controls, performance measurement and management, and communications and information management. This knowledge is used in the development of innovative and practical recommendations to senior management to improve existing departmental processes, systems and procedures and to provide advice on the management of risk and risk mitigation approaches.

Knowledge of strategic and operational planning including environmental scanning, business intelligence, risk assessment, and definition of criteria to pace potential internal audits, risk and control assessments and reviews in priority to form the basis of the annual and long-term review and business plans, to rationalize planned internal audit, risk and control assessment and review thrusts, to assess coverage of areas of materiality and, to provide multi-perspective views on governmental, departmental, and organizational strategic and business plans, management functions, activities and systems to senior management and stakeholders.

Knowledge of organizational leadership and behaviour, management of change and existing or emerging public sector and private sector human resource management themes and issues to lead, direct, organize and build multi-disciplinary project teams, supervise staff, and to provide advice, opinions and recommendations to senior management and stakeholders.

Knowledge of the following research and assessment concepts and methods: rational, problem solving, hypothesis formulation and validation, cost-benefit and cost-effectiveness analyses, model design and

interpretation, control materiality risk estimation, results measurement, benchmarking, quantitative approaches including statistical sampling and projection, regression, and correlation, investigative methods, business process re-engineering, flowcharting, interviewing techniques, focus groups, control self-assessment, and the design and integration of sophisticated computer-based and manual testing methodologies. This knowledge is required to select and supervise the application of the appropriate technique in the conduct of complex internal audits and to be an expert advisor to Branch staff using these techniques.

Knowledge of computer software applications such as word processing, presentation, database, spreadsheet, Internet/Intranet, file/document utilities, decision support, communications software, productivity, automated working paper systems, flowcharting, project management, risk assessment, fraud detection, electronic question and survey, statistical sampling and computer assisted audit software) to apply the most effective and efficient tools and approach in the conduct of internal audits, risk and control assessments, or reviews.

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence, and negotiating. This knowledge is needed to select the most appropriate approach to communicate internal audit, risk and control assessment or review results and recommendations to senior management and stakeholders, to negotiate acceptance of recommendations, and, to build consensus to secure a commitment to action.

### **Effort:**

#### **(a) Intellectual Effort**

Identify key issues in the Agency and to select internal audit, risk and control assessment and review projects to be included in the annual and long-term review plan to address those issues. Effort is required to research, analyze, interpret and model multi-perspective views of program objectives and requirements, legislation, regulations, directives, operational objectives, policies, procedures, trends, key management concerns, opportunities and exposures of significance to determine the issues, and then to determine how the results and recommendations of internal audit, risk and control assessment or review projects could add to senior management's ability to deal with those issues.

Balance and organize several concurrent projects, define multiple tasks, select and augment teams with appropriate generalist and specialist resources including contracted support and establish priorities while successfully meeting disparate deadlines. This becomes more difficult when new projects such as high priority projects are unexpectedly added to the mix and have to be scheduled and resources found to do them. Constraints include solving resourcing and scheduling problems while other demands are being met, the requirement to quickly find a way to address the unexpected high profile project in a short period of time and the need to take into account the views of senior management and staff when changing priorities and juggling project schedules.

Establish the appropriate scope, objectives and methodologies for individual internal audit risk and control assessment and review projects. Effort is required to formulate senior management's problems and needs objectively and accurately, and to completely analyze and synthesize a wide range of information. As each of the subjects of internal audit, risk and control assessment or review is unique, effort is required to deal with their differences in objectives, operations, methods of delivery, and the impact of their internal and external environments. In some cases, it is necessary to develop new conceptual frameworks to understand the issues and their relationships and then develop the necessary scope and objectives for the project. Constraints at the stage of scoping a project stem from the short time available to carry out the analysis coupled with



incomplete, inadequate and sometimes misleading information upon which to base the analysis, the need to take into account conflicting elements such as political concerns, Central Agency interests, industry (supplier/contractor) lobbying, and senior or middle managers who may urge the adoption of a particular interpretation of the issues, or conversely strive to avoid having an issue clearly defined. It is necessary for the success of a project to get agreement of all parties on the scope and objectives of the internal audit, risk and control assessment, or review, and from time to time the unwarranted expectations resulting from an inappropriate understanding of exactly what internal audit, risk and control assessment and review is or is not capable of doing.

Analyze, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. Many internal audit, risk and control assessment, and review projects require either the consideration of a wide range of possible approaches and strategies, or developing new ones in response to particular problems. Constraints in selecting an approach or methodology stem from the need to gather information in an acceptable length of time, for internal audits the need to gather "hard" evidence on "soft" issues such as ethics and values, for topics that are contentious, highly sensitive, or have a degree of political or public interest, the need to "bullet proof" the work by gathering an over-abundance of evidence or pursue multiple lines of inquiry and, the need for a range of approaches and methodologies to conform to professional internal audit, risk and control assessment or review standards for evidence gathering.

Direct and provide expertise on the development, application and adaptation of a variety of internal audit, risk and control assessment, investigative and management strategies, theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. Constraints include the need to consider the varying background, knowledge and skills levels and experience of team members especially when dealing with secondees, and, ensuring conformity to the professional standards and ethics for internal audit and risk and control assessment.

Challenge assumptions and underlying logic used by project teams to develop conclusions and recommendations and the quality of evidence supporting them and analyze internal audit, risk and control assessment, investigation or review results to identify the requirement for further research on information, to make judgment calls on the importance, marketability and evidential support for internal audit, risk and control assessment, and review observations and to provide sound rationale for revising conclusions.

Provide expert level functional and technical advice and guidance expertise on the application and adaptation of a variety of internal audit theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. This advice and guidance is provided to staff within the CBSA at various levels and the challenge is to provide advice and guidance appropriate to the problem being addressed by the requestor of the advice and to provide it in a way that will be useful. Constraints include the need to consider the varying background, knowledge and skills levels and experience of the staff requesting the advice or assistance and, to ensure conformity to the professional standards and ethics for internal audit.

## (b) Physical Effort

The work also requires sitting for extended period of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes.

## **Responsibility:**

### **(a) Human Resources**

Determines human resource requirements, plans, prioritizes and allocates work and work schedules, provides training, evaluates performance, selects, orients and develops staff, ensures a safe, healthy, harassment free workplace. Fosters a team environment, mobilizes energies, motivates and maintains morale of staff.

Manages and leads multiple, concurrent, multi-disciplinary project teams comprised of subject-matter experts, seconded staff, staff on assignment, employees of OGDs and agencies, professional consultants, and/or students in a matrix organization. This requires the continual development of new and different professional and personal relationships, the building and re-building of teams, resolving conflicts, recognizing achievement, and, supporting a fair and equitable workplace. Leadership responsibilities include planning, organizing, co-ordinating and assigning work of multi-disciplinary project teams; determining priorities, authorizing resource levels, providing technical guidance and direction, monitoring, coaching and evaluating work performance against planned deliverables; reprioritizing or creating alternative ways to accomplish project objectives.

Establishes performance expectations and agreements for employees and with each employee, develops an individualized, personal learning plan with annual updates to ensure employees have the best opportunity to enhance their knowledge, skills, competencies and abilities in the internal audit field. Periodically throughout the year discusses with the employee his or her performance and the progress of their learning.

Participates in or chairs and facilitates departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit, evaluation, and review staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

### **(b) Financial Resources**

Develops, recommends, manages and monitors the budget for a portfolio of internal audit, risk and control assessment, and review projects, with full authority to identify internal staff and external contract resource requirements, travel and other project costs and to reallocate financial or other resources between projects within the portfolio to meet objectives. Contracts for multi-disciplinary or multi-service professional consulting services with full authority to specify requirements and evaluation criteria, to negotiate the extent and level of service, and with the latitude to choose from different options and to evaluate and select the best proposal. Verifies that services have been rendered in accordance with contract specifications, and that the price is correct under Section 34 of the Financial Administration Act, and, recommends invoices for payment. Monitors internal audit, risk and control assessment, and review project expenditures against budgets and approves project expenditures in accordance with relevant LBS and departmental policies, including staff time, travel and other operational expenses and recommends payment under Section 34 of the Financial Administration Act. Spends funds according to Treasury Board directives and departmental guidelines for own pre-approved travel expenses including the use of government credit cards and taxicabs.

### (c) Technical Resources

During the conduct of internal audits, risk and control assessments, reviews, or other studies has custody of and protects files containing confidential, secret and top secret (comment: perhaps we should not include it now because this security classification would be required on the statement of merit but it is something we need to work toward) documents borrowed from auditees as well as, depending on the topic being examined, proprietary and commercially confidential documents. Uses a personal computer, software, office supplies, furniture and equipment, reference materials for performance of own work.

### Working Conditions.

**Psychological:** There is a continuous requirement to deal with imposed deadlines for completion of assigned projects and other duties, frequent changes to project priorities, shortened deadlines, multiple, concurrent, conflicting demands and the resulting unpredictable workloads.

Internal audit sometimes identifies issues that are contentious with senior management that can be challenging to manage because the level of authority of the senior manager is significantly higher.

**Physical:** There is a requirement to travel.



Canada Border Services Agency  
WORK DESCRIPTION

Agence des services frontaliers du Canada  
DESCRIPTION DE TRAVAIL

TPA - 70 Rev 05

Job Number Numéro de emploi

AS No Numéro de JAE

ASC189

20020176

IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

Job Title Titre de l'emploi

Manager Practice Management

Effective Date Date d'entrée en vigueur

01 03 2007

Classification

AS-07

Job Type Type d'emploi

Headquarters Regional National  
☒ Adm. centrale ☐ Régional ☐ National

Affiliated Positions Postes rattachés

Multi-Position Single Position  
☐ Poste multiple ☒ Poste unique

Branch Region  
Direction générale Région

Directorate Local Office  
Direction Bureaux locaux

Division Section

Strategy and Coordination

Internat. Audit

Approved Organizational Unit Unités structurelles approuvées

RATING COTATION

244-050-256-091-070=7.1

MANAGEMENT AUTHORIZATION AUTORISATION DE L'ACCESSION

"I approve the responsibilities described in this work description and authorize its use in the location(s) indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'endroit(s) de travail mentionné(s) ci-dessus."

Original signed by

Mary Zamparo  
VP, Strategy & Coordination

27 06 2007

Management Signature Signature du gestionnaire

Title Titre

Date

CERTIFICATION ATTESTATION

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employé(e)s de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client Service Results**

Provides Internal Audit Practice Management and quality assurance services for the Internal Audit Directorate

## **Key Activities**

Develops and manages the Directorate's internal audit framework on quality assurance, risk management and performance management

Provides strategic input for the development and improvement of the Directorate's policies, directives and procedures.

Provides secretariat services and manages relations with external audit committee members

Provides advice and guidelines to managers on all aspects of the framework, policies and procedures.

Formulates and provides strategic and operational business and change management advice and services and manages the conduct of associated activities.

Plans and manages the conduct of quality assurance reviews of internal audits.

Manages the Directorate's budget on behalf of the Director General.

Briefs senior management on the results of Directorate's quality assurance reviews.

Oversees the development and conduct of the Directorate's training and awareness programs.

Manages the human and financial resources of the work unit.

## **Skill:**

The work requires

Knowledge of current management, business and public administration theories, concepts, principles, practices and techniques relating to such things as strategic, operational and business continuity planning, risk identification, assessment and management, governance, leadership, management frameworks, and internal controls, performance measurement and management; and

communications and information management. This knowledge is used in the development of innovative and practical recommendations to senior management to improve existing departmental processes, systems and procedures and to provide advice on the management of risk and risk mitigation approaches.

Knowledge of strategic and operational planning including environmental scanning, business intelligence, risk assessment, and definition of criteria to place potential internal audits, risk and control assessments and reviews in priority to form the basis of the annual and long-term review and business plans; to rationalize planned internal audit, risk and control assessment and review thrusts, to assess coverage of areas of materiality, and to provide multi-perspective views on governmental, departmental, and organizational strategic and business plans, management functions, activities and systems to senior management and stakeholders.

Knowledge of the theories, management principles and best practices relating to internal audit quality assurance to develop the program, to ensure their proper application to the Directorate's internal audit processes and to identify the need for the development of systems, processes and policies which conform to internal audit standards.

Knowledge of the theories, principles, and methods related to quality assurance, risk management and performance management to formulate related programs and services and to provide advice and recommendations to management.

Knowledge of the methods, techniques and practices for the development of policy proposals, guidelines and procedures to enhance the efficiency of operations and the delivery of services.

Knowledge of the principles, methods and techniques of project management, in order to establish goals, to formulate priorities, strategies and plans, to provide technical and operational expertise, to monitor progress, to develop reports and to be accountable for deliverables.

Knowledge of the methods and techniques of negotiating, consulting and gaining consensus on issues, approaches and strategies in order to deal with operating and senior managers and secure their support.

Knowledge of the principles of human resources management to supervise staff activities, and of financial management, procurement and contracting policies and procedures to manage financial resources and initiate the acquisition of goods and services.

Knowledge of organizational leadership and behavior, management of change, and existing or emerging public sector and private sector human resource management themes and issues to lead, direct, organize and build multi-disciplinary project teams, supervise staff, and to provide advice, opinions and recommendations to senior management and stakeholders.

Knowledge of computer software applications (such as word processing, presentation, database, spreadsheet, Internet Intranet, file document utilities, decision support communications software, productivity, automated working paper systems, flowcharting, project management

risk assessment, fraud detection, electronic question and survey, statistical sampling and computer assisted audit software) to apply the most effective and efficient tools and approach in the conduct of internal audits, risk and control assessments, or reviews.

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence, and negotiating. This knowledge is needed to select the most appropriate approach to communicate internal audit, risk and control assessment or review results and recommendations to senior management and stakeholders, to negotiate acceptance of recommendations, and, to build consensus to secure a commitment to action.

Communication skills when receiving information and feedback from managers of the Agency on a variety of issues related to various aspects of quality assurance, risk management, program evaluation, operational review and special investigations, in order to retain the salient points, synthesize information and gauge the underlying intentions and when briefing senior management or operating managers to understand feedback, body language and non verbal reactions which may be ambiguous, contradictory and difficult to interpret.

Writing skills are required to develop policies, procedures, systems, standards, performance indicators related to quality assurance, risk management and performance measurement and to adapt them to an audience with varying levels of knowledge of the subject matter.

### **Effort:**

Intellectual effort is required to

Develop and manage the Directorate's quality assurance, risk management and performance measurement program and services including continuing monitoring mechanisms, self-assessment systems, benchmarking, computer-assisted audits/review and functional and operational reviews, to develop and enhance related policies, procedures, systems and standards, and to plan, manage and implement same in the Agency. Effort increases with the need to secure buy-in from managers on the needs and benefits associated with these activities.

Provide advice, interpretation and guidelines on all aspects of the quality assurance, risk management and performance assessment program and services to assist in the development and implementation of a framework and ensure the application of modern comptrollership concepts. Effort increases with the need to issue up-to-date information of best practices and to assist in a timely fashion.

Provide secretariat services to Audit Committee and liaise with external audit committee members.

Exchange with managers and employees and to formulate proposals, to provide strategic and operational business and change management advice and services to coordinate the conduct of

associated activities and to foster the introduction of best practices. Effort increases where managers have different priorities.

Intellectual effort is required to coordinate the development of a training and awareness program on risk management, quality assurance, performance measurement and ethics and to conduct training sessions. Effort increases where unexpected issues or questions are raised.

**Physical:** The work also requires sitting for extended period of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes.

### **Responsibility:**

**Human Resources:** Determines human resource requirements, plans, prioritizes and allocates work and work schedules, provides training, evaluates performance, selects, orients and develops staff, ensures a safe, healthy, harassment free workplace. Fosters a team environment, mobilizes energies, motivates and maintains morale of staff.

Manages and leads multiple, concurrent multi-disciplinary project teams (comprised of a minimum of two AS-6s, three AS-5s to AS-4s) comprised of subject-matter experts, seconded staff, staff on assignment, employees of OGDs and agencies, professional consultants, and/or students in a matrix organization. This requires the continual development of new and different professional and personal relationships, the building and re-building of teams, resolving conflicts, recognizing achievement, and supporting a fair and equitable workplace. Leadership responsibilities include planning, organizing, co-coordinating and assigning work of multi-disciplinary project teams, determining priorities, authorizing resource levels, providing technical guidance and direction, monitoring, coaching and evaluating work performance against planned deliverables, reprioritizing or creating alternative ways to accomplish project objectives.

Establishes performance expectations and agreements for employees under his/her responsibility and ensure that each employee within the Directorate has developed an individualized, personnel learning plan with annual updates to ensure employees have the best opportunity to enhance their knowledge, skills, competencies and abilities in the internal audit field. Periodically throughout the year discusses with the employee his or her performance and the progress of their learning.

Participates in or chairs and facilitates departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit and review staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Financial:** Verifies that services have been rendered in accordance with contract specifications, and that the price is correct under Section 34 of the Financial Administration Act, and recommends invoices for payment. Uses government acquisition cards to purchase office supplies, as well as a travel card to pay for expenses incurred when traveling for work-related purposes. These cards are used in accordance with departmental and Treasury Board guidelines.



and directives. Uses taxi cabs and expends petty cash in accordance with departmental and guidelines and directives.

**Technical:** Operates and cares for a computer, software and laptop to prepare written material and communicate with others on a daily basis

**Working Conditions:**

**Psychological:** There is a continuous requirement to deal with imposed deadlines for completion of assigned projects and other duties, frequent changes to project priorities, shortened deadlines, multiple, concurrent, conflicting demands and the resulting unpredictable workloads.

**Physical:** The work is performed in an open office concept and involves exposure to office noise, interruptions from visitors and telephone calls.

### **Additional Information**

N.A.



**WORK DESCRIPTION**

**DESCRIPTION DE TRAVAIL**

TPA 74 Rev D5

| Job Number | Numero de | emplos |
|------------|-----------|--------|
|------------|-----------|--------|

| CAS No | Número de SAE |
|--------|---------------|
|--------|---------------|

## IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

FIC057

20023584

| Job Title | Titre de l'emploi |
|-----------|-------------------|
|-----------|-------------------|

Internal Audit Project Officer Financial

Effective Date: April 7, 2008

FI-02

| Job type | Type of employer |
|----------|------------------|
|----------|------------------|

☒ Headquarters ☐ Regional ☐ National  
☒ Autre centrale ☐ Régional ☐ National

| Affiliated Positions | Posters/patches |
|----------------------|-----------------|
|----------------------|-----------------|

|  |  |
|--|--|
| <input checked="" type="checkbox"/> Multi-Position<br>Paste multiple | <input type="checkbox"/> Single Position<br>Paste unique |
|--|--|

Branch Region  
 Area: 60,000 sq. ft.

Direction Générale  
Direction Bureaux locaux

Division Section

### Strategy & Coordination

Internal Audit Directorate

| Approved Organizational Units | Unités structurelles approuvées |
|-------------------------------|---------------------------------|
|-------------------------------|---------------------------------|

10012526

### RAINFALL CORRELATION

$$170+040+132+185=527$$

## MANAGEMENT AUTHORIZATION AUTORISATION DE LA GESTION

\* approve the responsibilities listed described in this work description and authorize its use in the location(s) indicated above \*

\*J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) l'endroi(s) de travail mentionné(s) ci-dessus.

Original signed by

Mary Zamparo  
VP, Strategy & Coordination

09 07.2008

Management Signature      Signature de la gestion

Title Title

Date \_\_\_\_\_

**CERTIFICATION ATTESTATION**

"I certify that the following is a description of the work to be performed "

"l'atteste que ce qui suit est une description du travail à exécuter"

Immediate Supervisor's Signature      Signature du superviseur immédiat

| Title | Tire |
|-------|------|
|-------|------|

Date \_\_\_\_\_

"I certify that \_\_\_\_\_ have received this work description."

"J'atteste que j'ai reçu cette description de crayon."

Incumbent's Signature      Signature of filer

Page

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 45 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail, dans la fonction publique permet aux employés, de présenter un grief de classification dans les 33 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client Service Results**

Participates as a key member in the development, direction, management and delivery of financial audit services of CBSA programs and services, information systems and financial activities to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency of the agency's governance, risk management, and control processes.

## **Key Activities**

- Under the direction of a financial audit manager, plans, manages and participates in the work of multi-disciplinary project teams comprised of staff, contracted personnel and individuals on secondment or assignment in the conduct of specific or major portions of internal audits. These projects have their genesis in an annual audit plan, requests from Central Agencies (Treasury Board, Office of the Comptroller General, Information Commissioner, etc.), or requests received during the year from the President.
- Assists on financial internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA).
- Provides objective financial internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA). Recommends changes to management to improve compliance with authorities (laws, regulations, policies and procedures) in order to improve the efficiency, effectiveness and controls of the activities of the CBSA.
- Participates in departmental, inter-departmental or international committees, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Contributes to the development of Directorate strategic direction, operational objectives, annual and long-term review plans, and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques.
- Under the direction of the financial audit manager, monitors the status of audit projects and follow-ups and plans and ensures quality of deliverables and working paper files.

## **Skill**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with financial auditing to select the appropriate approach to participate in specific internal audits or reviews. Knowledge of current trends and having to adapt to a changing environment is essential. Financial audit knowledge is necessary to ensure effective delivery and management of financial audit project and consequently compliance to professional standards.

The work requires knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of financial audits and internal audits; to provide direction and leadership to project members; to prevent and detect unethical behaviour or fraudulent activities; and promote ethical performance in the department.

The work requires knowledge of financial internal controls and risk management and the tools and techniques used in monitoring and controlling processes to assess whether management control and risk is being exercised effectively and efficiently. A strong understanding of general management principles and practices, techniques and methodologies including areas such as risk management, governance, management frameworks, and management controls is required. Knowledge of Accounting and Financial reporting requirements is essential.

The work requires knowledge of Government of Canada Accounting practices, principles, guidelines, policies and legislation and GAAP (Generally Accepted Accounting Principles).

The work requires knowledge of strategic and operational planning including environmental scanning, business intelligence and risk assessment to identify potential financial audits and internal audit or to form the basis of the annual and business plans, to understand planned financial audit, internal audit, and to assess coverage of areas of materiality within a specific financial audit, internal audit and, to provide multi-perspective views on Agency and organizational strategic and business plans, management functions, activities and systems to senior management and stakeholders

The work requires knowledge of the mission, vision, organization, strategic objectives, program objectives, priorities, activities, operations, business lines, decision-making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG) Office of Comptroller General (OCG), other federal Agencies (particularly, Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments. This knowledge is required to determine the impact of the major policy sector developments and evolving management issues on the Agency and to be able to integrate these issues into internal audit, and to make recommendations for senior management to react to or address these issues. In addition, the work requires knowledge of TB policies to assess the level of compliance within the client organization during the conduct of internal audits and to, when necessary, make recommendations for changes

Knowledge of sophisticated quantitative and qualitative research and assessment techniques including such as problem solving, program model design and interpretation, control-materiality/risk evaluation of performance measurement benchmarking, statistical sampling and projection, regression and correlation analysis, survey and questionnaire design and use, interviewing techniques, flowcharting, and, the design and integration of sophisticated computer-based and manual audit and evaluation testing methodologies. This knowledge is needed to identify, recommend and ultimately lead the application of the appropriate technique in the conduct of complex internal audits or reviews. Knowledge of financial systems is essential

The work requires knowledge of current public policy issues influencing the Agency, public-private and industry sectors, both domestically and internationally, and the trends, issues and interrelationships between the Agency, public, private and industry sectors, and interest groups to identify their impact on objectives, strategies, operations and decisions managed and made by senior management and stakeholders to address them as part of the planning for internal audits and to develop recommendations for senior management to react to or address these issues

The work requires knowledge of standards for the production of various audit products, internal processes, procedures and dynamics. Knowledge of internal administrative processes and procedures is required to understand and adhere to them, and to ensure that the team members comply with them.

The work requires knowledge of evolving comptrollership and governance issues and current practices within the internal audit community. This includes but is not limited to the TB audit standards in the federal government, and to the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing; to ensure all such project work conforms to accepted standards, and, to be an active participant in the role and direction of the audit community in the public sector

The work requires knowledge of review structures and best management practices within the internal audit community, to develop, adapt and exchange auditor review concepts, standards, principles, methods, practices, tools, techniques, methodologies and processes

The work requires knowledge of existing and proposed federal/provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts) and international treaties and agreements (examples include but are not limited to NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's

enabling and governing legislation and other legislation administered by the Agency. Detailed and comprehensive legislative knowledge is required to assess compliance with the applicable legislation and regulations and, when significant issues are identified to assess the risks and alternative actions, and to develop substantive recommendations to foster compliance, or to suggest changes governing legislation and regulations or program delivery structures.

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence, and negotiating. Written skills are needed to select the most appropriate approach to communicate internal audit, and recommendations to Senior Management and stakeholders, to negotiate acceptance of recommendations, and, to build consensus to secure a commitment to action.

Effective communication skills are essential to interview senior management and stakeholders to gather critical and confidential information to assess the overall functioning of management, internal controls and Agency program and services. Awareness of the interviewee's needs and concerns, and, the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas is necessary to obtain a true understanding of what is being said, or not said, and what is actually meant. When interviewing members of senior management and deciphering the true meaning of a message, the unspoken or implicit message is often more important than the explicit or spoken message. In some cases, the implicit and explicit messages are contradictory and great skills are required to assess the degree of credibility of the messages and to determine whether more questioning or other data is required.

## **Effort**

**Intellectual Effort:** Intellectual effort is required to organize projects with appropriate generalist and specialist resources including contracted support, and to identify priorities within the project. Intellectual effort is required to develop the appropriate scope, objectives and methodologies. Lines of enquiry, electronic and hard copy sources.

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. There is intellectual effort in providing expertise on the application and adaptation of a variety of internal audit and management strategies, theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. There is intellectual effort needed to conduct financial analysis and reporting.

Intellectual effort is required to review Agency financial information and control frameworks and to provide assurance to senior management on financial controls.

There is intellectual effort required to challenge assumptions used by project team members to form conclusions, make recommendations, evaluate the quality of evidence supporting them and analyzing internal auditor review results to identify the need for further research or information to review observations and to provide sound rationale for revising conclusions.

Intellectual effort is required to synthesize and analyze extensive amounts of information of varying complexity to report on the relevant issues, findings, conclusions, and to develop practical recommendations for senior management and stakeholders. Intellectual effort is required to identify core elements, to assess risks and opportunities for change - including legislative changes, to exercise judgment on their importance, and to make adequate recommendations.

**Physical Effort:** The work requires sitting for extended periods of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while working on projects outside of the normal working location.

## **Responsibility**

**Human Resources** Participates in multi-disciplinary project teams, comprised of subject-matter experts, seconded staff, staff on assignment, professional consultants and/or students in a matrix organization. This requires the development of new and different professional and personal relationships.

Provides instruction, supervision and guidance to entry-level audit team members conducting analyses and examinations of Agency policies, programs, legislative requirements and initiatives. Monitors and provides feedback on the work performed by the team members to ensure that the audit work is effectively performed to provide the appropriate information.

Writes, edits, and presents objective, relevant and timely financial audit reports on findings, assurance and risk management information for the management and reporting of performance, compliance and comptrollership, and recommendations for program operations, to improve their cost-effectiveness.

Participates in departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit and review staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Technical.** During the conduct of internal audits reviews, protects files containing confidential and secret documents borrowed from auditees.

## **Working Conditions**

**Psychological** Psychological discomfort results from dealing with multiple clients and stakeholders, who often become confrontational, make conflicting demands and have competing priorities and deadlines. Strong opposition and hostility are not uncommon when the financial audit, internal audit, or review issues are sensitive or contentious. There is a requirement to satisfy multiple, concurrent demands for high quality advice and recommendations pertaining to these same sensitive issues.

**Physical:** The work involves working daily in an open concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

## **Additional Information**

# RESOURCES SUSCEPTIBLE TO INFLUENCE - FI WORKSHEET

Position No. **TBD**

Title **Internal Audit Project Officer (FI-2)**

Pool (Yes/No) **Total size of pool 4**  
(see Note in "D" below)

Reports to **Director, Internal Audit**

| RESOURCE SUB-DIVISION                          | WEIGHTING FACTOR | BUDGET AMOUNT<br>(in millions of dollars) | WEIGHTED AMOUNT<br>(in millions of dollars) |
|--|------------------|---|---|
| <b>A. Direct (1)</b>                           |                  |   |   |
| 1. Own Budget                                  | @ 1.0            | n/a                                       | n/a   |
| <b>OR</b>                                      |                  |   |   |
| <b>B. Indirect (1)</b>                         |                  |   |   |
| 1. Operating expenditures (2)                  | @ 0.75           | 1,242,329*                                | 931,746__                                   |
| 2. Revolving Fund                              |                  |   |   |
| a. Operating Expenditures                      | @ 0.75           |   |   |
| b. Revenue                                     | @ 0.75           |   |   |
| 3. Capital expenditures                        | @ 0.75           | 52,819*                                   | 39,614__                                    |
| 4. Conditional Transfer Payments               | @ 0.50           |   |   |
| 5. Non-Tax Revenue (2)                         | @ 0.75           | 59,929*                                   | 44,946__                                    |
| 6. Loans, Investments & Advances               | @ 0.35           |   |   |
| 7. Unconditional Transfer Payments (3)         |                  |   |   |
| 8. Tax Revenue                                 | @ 0.01           | 27,134,411*                               | 271,344__                                   |
| <b>C. TOTALS</b>                               |                  | <b>28,489,488*</b>                        | <b>1,016,306__</b>                          |
| <b>D. Net Value of "Susceptible Resources"</b> |                  |   |   |
| Total Weighted Amount                          |                  | 7,122,372                                 | \$254,076 m.                                |
| Size of Pool                                   | (4)              |   |   |
| (Pool consists of 2 FI-3's and 2 FI-2's)       |                  |   |   |

## Notes

(1) Use Direct or Indirect whichever is larger but not both

(2) Excludes Revolving Fund under B2

(3) Includes internal transfer such as Public Service, Canadian Forces and RCMP Superannuation payments etc. as well as transfers to other levels of government and private sector organizations

\* numbers based upon the FY 2007/08 Departmental Performance Report



Canada Border Services Agency  
**WORK DESCRIPTION**

**DESCRIPTION DE TRAVAIL**

TPA 74 Rev D5

| Job Number | Numero de | empleos |
|------------|-----------|---------|
|------------|-----------|---------|

|        |               |
|--------|---------------|
| CAS No | Número de SAE |
|--------|---------------|

## IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION

FIC058

20023585

| Job Title | Titre de l'emploi |
|-----------|-------------------|
|-----------|-------------------|

Internal Audit Project Leader Financial

| Effective Date | Date d'entrée en vigueur |
|----------------|--------------------------|
|----------------|--------------------------|

Γένεση και εξέλιξη της μεσογειακής διατροφής

| Job Type | Type of employer |
|----------|------------------|
|----------|------------------|

| Affiliated Positions | Posters and Notices |
|----------------------|---------------------|
|----------------------|---------------------|

April 7, 2008

FI-03

☒ Headquarters ☐ Regional ☐ National  
☒ Acte centrale ☐ Régional ☐ National

|  |  |
|--|--|
| <input checked="" type="checkbox"/> Multi-Position<br>Paste multiple | <input type="checkbox"/> Single Position<br>Paste unique |
|--|--|

Branch Report  
 Director's General Report

Direction: Local Offices  
Direction: Bureaux locaux

Division Section

### Strategy & Coordination

Internal Audit Directorate

| Approved Organizational Units                       | Unit's structural approvals                         |
|---|---|
| 1. The President                                    | 1. The President                                    |
| 2. The Vice President                               | 2. The Vice President                               |
| 3. The Secretary                                    | 3. The Secretary                                    |
| 4. The Treasurer                                    | 4. The Treasurer                                    |
| 5. The Public Relations Officer                     | 5. The Public Relations Officer                     |
| 6. The Student Body President                       | 6. The Student Body President                       |
| 7. The Student Body Vice President                  | 7. The Student Body Vice President                  |
| 8. The Student Body Secretary                       | 8. The Student Body Secretary                       |
| 9. The Student Body Treasurer                       | 9. The Student Body Treasurer                       |
| 10. The Student Body Public Relations Officer       | 10. The Student Body Public Relations Officer       |
| 11. The Student Body Representative                 | 11. The Student Body Representative                 |
| 12. The Student Body Delegate                       | 12. The Student Body Delegate                       |
| 13. The Student Body At-Large                       | 13. The Student Body At-Large                       |
| 14. The Student Body Executive Committee            | 14. The Student Body Executive Committee            |
| 15. The Student Body Advisory Committee             | 15. The Student Body Advisory Committee             |
| 16. The Student Body Judicial Committee             | 16. The Student Body Judicial Committee             |
| 17. The Student Body Grievance Committee            | 17. The Student Body Grievance Committee            |
| 18. The Student Body Disciplinary Committee         | 18. The Student Body Disciplinary Committee         |
| 19. The Student Body Appeals Committee              | 19. The Student Body Appeals Committee              |
| 20. The Student Body Elections Committee            | 20. The Student Body Elections Committee            |
| 21. The Student Body Nominations Committee          | 21. The Student Body Nominations Committee          |
| 22. The Student Body Resolutions Committee          | 22. The Student Body Resolutions Committee          |
| 23. The Student Body Proposals Committee            | 23. The Student Body Proposals Committee            |
| 24. The Student Body Amendments Committee           | 24. The Student Body Amendments Committee           |
| 25. The Student Body Bylaws Committee               | 25. The Student Body Bylaws Committee               |
| 26. The Student Body Constitution Committee         | 26. The Student Body Constitution Committee         |
| 27. The Student Body Charter Committee              | 27. The Student Body Charter Committee              |
| 28. The Student Body Preamble Committee             | 28. The Student Body Preamble Committee             |
| 29. The Student Body Mission Statement Committee    | 29. The Student Body Mission Statement Committee    |
| 30. The Student Body Vision Statement Committee     | 30. The Student Body Vision Statement Committee     |
| 31. The Student Body Core Values Committee          | 31. The Student Body Core Values Committee          |
| 32. The Student Body Guiding Principles Committee   | 32. The Student Body Guiding Principles Committee   |
| 33. The Student Body Objectives Committee           | 33. The Student Body Objectives Committee           |
| 34. The Student Body Strategies Committee           | 34. The Student Body Strategies Committee           |
| 35. The Student Body Initiatives Committee          | 35. The Student Body Initiatives Committee          |
| 36. The Student Body Programs Committee             | 36. The Student Body Programs Committee             |
| 37. The Student Body Services Committee             | 37. The Student Body Services Committee             |
| 38. The Student Body Facilities Committee           | 38. The Student Body Facilities Committee           |
| 39. The Student Body Equipment Committee            | 39. The Student Body Equipment Committee            |
| 40. The Student Body Transportation Committee       | 40. The Student Body Transportation Committee       |
| 41. The Student Body Communications Committee       | 41. The Student Body Communications Committee       |
| 42. The Student Body Information Committee          | 42. The Student Body Information Committee          |
| 43. The Student Body Research Committee             | 43. The Student Body Research Committee             |
| 44. The Student Body Development Committee          | 44. The Student Body Development Committee          |
| 45. The Student Body Fundraising Committee          | 45. The Student Body Fundraising Committee          |
| 46. The Student Body Sponsorship Committee          | 46. The Student Body Sponsorship Committee          |
| 47. The Student Body Partnership Committee          | 47. The Student Body Partnership Committee          |
| 48. The Student Body Collaboration Committee        | 48. The Student Body Collaboration Committee        |
| 49. The Student Body Networking Committee           | 49. The Student Body Networking Committee           |
| 50. The Student Body Outreach Committee             | 50. The Student Body Outreach Committee             |
| 51. The Student Body Advocacy Committee             | 51. The Student Body Advocacy Committee             |
| 52. The Student Body Lobbying Committee             | 52. The Student Body Lobbying Committee             |
| 53. The Student Body Public Affairs Committee       | 53. The Student Body Public Affairs Committee       |
| 54. The Student Body Media Relations Committee      | 54. The Student Body Media Relations Committee      |
| 55. The Student Body Press Committee                | 55. The Student Body Press Committee                |
| 56. The Student Body Social Media Committee         | 56. The Student Body Social Media Committee         |
| 57. The Student Body Digital Marketing Committee    | 57. The Student Body Digital Marketing Committee    |
| 58. The Student Body Content Marketing Committee    | 58. The Student Body Content Marketing Committee    |
| 59. The Student Body Branding Committee             | 59. The Student Body Branding Committee             |
| 60. The Student Body Identity Committee             | 60. The Student Body Identity Committee             |
| 61. The Student Body Logo Committee                 | 61. The Student Body Logo Committee                 |
| 62. The Student Body Color Scheme Committee         | 62. The Student Body Color Scheme Committee         |
| 63. The Student Body Typography Committee           | 63. The Student Body Typography Committee           |
| 64. The Student Body Graphic Design Committee       | 64. The Student Body Graphic Design Committee       |
| 65. The Student Body Web Design Committee           | 65. The Student Body Web Design Committee           |
| 66. The Student Body User Interface Committee       | 66. The Student Body User Interface Committee       |
| 67. The Student Body User Experience Committee      | 67. The Student Body User Experience Committee      |
| 68. The Student Body Usability Committee            | 68. The Student Body Usability Committee            |
| 69. The Student Body Accessibility Committee        | 69. The Student Body Accessibility Committee        |
| 70. The Student Body Internationalization Committee | 70. The Student Body Internationalization Committee |
| 71. The Student Body Localization Committee         | 71. The Student Body Localization Committee         |
| 72. The Student Body Translation Committee          | 72. The Student Body Translation Committee          |
| 73. The Student Body Proofreading Committee         | 73. The Student Body Proofreading Committee         |
| 74. The Student Body Editing Committee              | 74. The Student Body Editing Committee              |
| 75. The Student Body Writing Committee              | 75. The Student Body Writing Committee              |
| 76. The Student Body Research Committee             | 76. The Student Body Research Committee             |
| 77. The Student Body Development Committee          | 77. The Student Body Development Committee          |
| 78. The Student Body Fundraising Committee          | 78. The Student Body Fundraising Committee          |
| 79. The Student Body Sponsorship Committee          | 79. The Student Body Sponsorship Committee          |
| 80. The Student Body Partnership Committee          | 80. The Student Body Partnership Committee          |
| 81. The Student Body Collaboration Committee        | 81. The Student Body Collaboration Committee        |
| 82. The Student Body Networking Committee           | 82. The Student Body Networking Committee           |
| 83. The Student Body Outreach Committee             | 83. The Student Body Outreach Committee             |
| 84. The Student Body Advocacy Committee             | 84. The Student Body Advocacy Committee             |
| 85. The Student Body Lobbying Committee             | 85. The Student Body Lobbying Committee             |
| 86. The Student Body Public Affairs Committee       | 86. The Student Body Public Affairs Committee       |
| 87. The Student Body Media Relations Committee      | 87. The Student Body Media Relations Committee      |
| 88. The Student Body Press Committee                | 88. The Student Body Press Committee                |
| 89. The Student Body Social Media Committee         | 89. The Student Body Social Media Committee         |
| 90. The Student Body Digital Marketing Committee    | 90. The Student Body Digital Marketing Committee    |
| 91. The Student Body Content Marketing Committee    | 91. The Student Body Content Marketing Committee    |
| 92. The Student Body Branding Committee             | 92. The Student Body Branding Committee             |
| 93. The Student Body Identity Committee             | 93. The Student Body Identity Committee             |
| 94. The Student Body Logo Committee                 | 94. The Student Body Logo Committee                 |
| 95. The Student Body Color Scheme Committee         | 95. The Student Body Color Scheme Committee         |
| 96. The Student Body Typography Committee           | 96. The Student Body Typography Committee           |
| 97. The Student Body Graphic Design Committee       | 97. The Student Body Graphic Design Committee       |
| 98. The Student Body Web Design Committee           | 98. The Student Body Web Design Committee           |
| 99. The Student Body User Interface Committee       | 99. The Student Body User Interface Committee       |
| 100. The Student Body User Experience Committee     | 100. The Student Body User Experience Committee     |

10012526

## RAINFALL CORRELATION

$$2 \quad 0+050+179+185=624$$

## MANAGEMENT AUTHORIZATION AUTORISATION DE LA GESTION

\* approve the responsibility limits described in this work description and authorize its use in the location(s) indicated above \*

\*J'appuie les responsabilités décrites dans cette description de travail et j'autorise son utilisation à (aux) (l'endroi(x)) de travail mentionné(s) ci-dessus \*

Original signed by

Mary Zamparo  
VP, Strategy & Coordination

09 07.2008

Management Signature      Signature de la gestion

Title Title

Date \_\_\_\_\_

**CERTIFICATION ATTESTATION**

"I certify that the following is a description of the work to be performed "

"Atteste que ce qui suit est une description du travail à exécuter"

Immediate Supervisor's Signature: \_\_\_\_\_ Signature du superviseur immédiat: \_\_\_\_\_

| Title | Type |
|-------|------|
|-------|------|

Date \_\_\_\_\_

**"I certify that \_\_\_\_\_ have received this work description."**

<sup>11</sup> "J'atteste que j'ai reçu cette description de crayon."

Incumbent's Signature \_\_\_\_\_ Signature du titulaire \_\_\_\_\_

Table

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 45 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail, dans la fonction publique permet aux employées de présenter un grief de classification dans les 33 jours suivant la réception de la décision affectant la classification de leur poste.



## **Client Service Results**

Leads the development, direction, management and delivery of financial audit services of CBSA programs and services and financial activities to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency of the agency's governance, risk management, and control processes.

## **Key Activities**

- Under the direction of the financial audit manager plans, manages and leads the work of multi-disciplinary project teams comprised of staff, contracted personnel and individuals on secondment or assignment in the conduct of specific or major portions of internal audits. These projects have their genesis in an annual audit plan, requests from Central Agencies (Treasury Board, Office of the Comptroller General, Information Commissioner, etc.), or requests received during the year from Senior Management.
- Leads and performs independent and objective financial internal audit assurance services to senior management and the Audit Committee of Canada Border Services Agency (CBSA). Recommends changes to management to improve compliance with authorities (laws, regulations, policies and procedures) in order to improve the efficiency, effectiveness and controls of the activities of the CBSA.
- Develops the scope, objectives, methodologies and milestones for each project. Assigns audit tasks to team members, monitors work progress and provides timely feedback. Assesses the pertinence and quality of evidence gathered, ensures the adherence to applicable professional standards, evaluates the relevance of conclusions and results, and formulates strategies for effectively communicating the results.
- Briefs Senior Management on the results of financial audits, internal audits, or other studies, negotiates the acceptance of both the results and the recommendations, and secures commitment to action by Senior Management. If necessary, debriefs Central Agencies or other interested parties (e.g. unions, employees or Members of Parliament, or citizens) on project results.
- Participates on departmental, inter-departmental or international committees, in working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Contributes to the development of Directorate strategic direction, operational objectives, annual and long-term review plans, and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques. Under the direction of the financial audit manager monitors the status of audit projects and follow-ups and plans and ensures quality of deliverables and working paper files.

## **Skill**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with financial auditing to select the appropriate approach to conduct specific internal audits or reviews. Knowledge of current trends and having to adapt to a changing environment is essential. Financial audit knowledge is necessary to ensure effective delivery and management of financial audit projects and consequently compliance to professional standards is required.

The work requires knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity, to promote ethical behaviour in the conduct of financial audits, internal audits; to provide direction and leadership to project members; to prevent and detect unethical behaviour or fraudulent activities; and promote ethical performance in the department.

The work requires knowledge of financial internal controls and risk management and the tools and techniques used in monitoring and controlling processes to assess whether management control and risk is being exercised effectively and efficiently. A strong understanding of general management principles and practices, techniques and methodologies including areas such as risk management, governance, management frameworks, and management controls is required. Knowledge of accounting and financial reporting is essential.

The work requires knowledge of Government of Canada Accounting practices, principles, guidelines, policies and legislation and GAAP (Generally Accepted Accounting Principles).

The work requires knowledge of strategic and operational planning including environmental scanning, business intelligence and risk assessment to identify potential financial audits, internal audits or reviews to form the basis of the annual and long-term review and business plans to understand planned financial audit, internal audit, to assess coverage of areas of materiality within a specific financial audit, internal audit, and, to provide multi-perspective views on Agency and organizational strategic and business plans, management functions, activities and systems to senior management and stakeholders.

The work requires knowledge of the mission, vision, organization, strategic objectives, programs objectives, priorities, activities, operations, business lines, decision-making and accountability structures, values, culture, management and information systems, policies, practices, protocols, traditions, and conventional wisdom of the Agency and of Parliamentary Committees, Central Agencies and Officers of Parliament (particularly the Treasury Board and the Office of the Auditor General (OAG), Office of Comptroller General (OCG), other federal Agencies (particularly Public Works and Government Services Canada, Citizenship and Immigration, Canadian Food Inspection Agency, Royal Canadian Mounted Police and Transport Canada), crown corporations and provincial and municipal governments. This knowledge is required to determine the impact of the major policy sector developments and evolving management issues on the Agency and to be able to integrate these issues into internal audit, and to make recommendations for senior management to react to or address these issues. In addition, the work requires knowledge of TB policies to assess the level of compliance within the client organization during the conduct of internal audits and to, when necessary, make recommendations for changes.

Knowledge of organizational leadership and behaviour, management of change, and existing or emerging public sector and private sector human resource management themes and issues to lead, organize and build multidisciplinary project teams; and to develop advice, opinions and recommendations to Senior Management and stakeholders.

Knowledge of sophisticated quantitative and qualitative research and assessment techniques which include problem solving, program model design and interpretation, control materiality risk estimation, performance measurement, benchmarking, statistical sampling and projection, regression, and correlation analysis, survey and questionnaire design and use; interviewing techniques flowcharting, and, the design and integration of sophisticated computer-based and manual audit and evaluation testing methodologies. This knowledge is needed to identify, recommend and ultimately lead the application of the appropriate technique in the conduct of complex internal audits, or reviews. Knowledge of financial systems is essential.

The work requires knowledge of current public policy issues influencing the Agency, public, private and industry sectors, both domestically and internationally, and the trends, issues and interrelationships between the Agency and public, private and industry sectors, and interest groups to identify their impact on objectives, strategies, operations and decisions managed and made by senior management and stakeholders to address them as part of the planning for internal audits or reviews and to develop recommendations for senior management to react to or address these issues.

The work requires knowledge of standards for the production of various audit products, internal processes, procedures and dynamics to perform proficiently. Knowledge of internal administrative processes and procedures is required to understand and adhere to them, and to ensure that the team members comply with them.

The work requires knowledge of evolving comptrollership and governance issues and current practices within the internal audit community. This includes but is not limited to the TB audit standards in the federal government, and to the Institute of Internal Auditors (IIA) standards for professional practice in internal auditing, to ensure all such project work conforms to accepted standards, and, to be an active participant in the role and direction of the audit community in the public sector.

The work requires knowledge of review structures and best management practices within the internal audit community, to develop, adapt and exchange auditor review concepts, standards, principles, methods, practices, tools, techniques, methodologies and processes

The work requires knowledge of existing and proposed federal/provincial acts and regulations (examples include but are not limited to the Financial Administration Act, Public Service Employment Act, Statutory Interpretation Act, Auditor General Act, Privacy and Access to Information Acts, Official Languages Act, Employment Equity Act, Superannuation Act, the Charter of Rights, Environmental Protection Act, Canada Border Services Agency Act, Provincial Sales Tax Acts) and international treaties and agreements (examples include but are not limited to NAFTA) governing the administration of government programs. The work requires knowledge of the Agency's enabling and governing legislation and other legislation administered by the Agency. Detailed and comprehensive legislative knowledge is required to assess compliance with the applicable legislation and regulations and, when significant issues are identified to assess the risks and alternative actions, and to develop substantive, workable recommendations to foster compliance, or to suggest changes governing legislation and regulations or program delivery structures

Effective interviewing, listening and observations skills are required to interpret and understand the meaning behind statements made and questions asked by auditees, facilitate meetings and discussions and to coach audit team members

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence and negotiating. Written skills are needed to select the most appropriate approach to communicate internal audit or other project results and recommendations to Senior Management and stakeholders; to negotiate acceptance of recommendations and to build consensus to secure a commitment to action

Communication skills are required to interview senior management and stakeholders to gather critical and confidential information to assess the overall functioning of management, internal controls and Agency programs and services. Being aware of the interviewee needs and concerns, and, the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas is necessary to obtain a true understanding of what is being said, or not said, and what is actually meant. When interviewing members of senior management and deciphering the true meaning of a message, the unspoken or implicit message is often more important than the explicit or spoken message. In some cases, the implicit and explicit messages are contradictory and great skill is required to assess the degree of credibility of the messages and to determine whether more questioning or other data is required

Negotiation skills are often required in finalizing the content of reports when the results are negative or significant issues are at stake. In these circumstances, managers will often pressure the incumbent to modify or remove negative results from reports. The incumbent must use considerable negotiation skills to ensure that the actual content addresses any legitimate concerns the managers may have while portraying the results in an accurate and objective way

## **Effort**

**Intellectual Effort:** Intellectual effort is required to identify key issues in the Agency and to identify potential financial audit and internal audit to be included in the annual and long term review plan to address those issues. Intellectual effort is required to research, analyze, interpret and model multi-perspective views of program objectives and requirements, legislation, regulations, directives, operational objectives, policies, procedures, trends, key management concerns, opportunities and exposures of significance to determine the issues, and then to determine how the results and recommendations of a suggested financial audit and internal audit could add to senior management's ability to deal with those issues

Intellectual effort is required to organize projects, define tasks, recommend augmentation of the team with appropriate generalist and specialist resources including contracted support and establish priorities within the project

Intellectual effort is required to develop the appropriate scope, objectives and methodologies, lines of enquiry,

electronic and hard copy sources, issues to explore and/or validate, and sample sizes. Selects and schedules people for interviews, examines electronic and manual data, correlates different types of information and creates questionnaires for audit projects

Intellectual effort is required to review Agency financial information and to provide assurance to senior management on financial information and control frameworks.

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse qualitative and quantitative information to be gathered. There is intellectual effort in directing and providing expertise on the development, application and adaptation of a variety of internal audit and management strategies, theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of audit projects. There is intellectual effort needed to conduct financial analysis and reporting

There is intellectual effort required to challenge assumptions used by project team members to form conclusions, make recommendations, evaluate the quality of evidence supporting them and analyzing internal auditor review results to identify the need for further research on information, to review observations and to provide sound rationale for revising conclusions

Intellectual effort is required to synthesize and analyze extensive amounts of information, to report on the relevant issues, findings, and conclusions, and to develop practical recommendations for senior management and stakeholders. Intellectual effort is required to identify core elements, to assess risks and recognize opportunities for change including legislative changes and to exercise judgment on their importance, and to make adequate recommendations

Intellectual effort is required in the management of audit teams taking into consideration strengths, weaknesses and diversity of team members

**Physical Effort:** The work requires sitting for extended periods of time throughout the day while operating computer equipment/keyboarding or traveling in cars and planes. There is a requirement to carry heavy briefcases and portable computers, printers and projectors while working on projects outside of the normal working location.

## **Responsibility**

**Human Resources:** Manages, leads and monitors multi-disciplinary project teams, comprised of subject-matter experts, seconded staff, staff on assignment, professional consultants and/or students in a matrix organization. This requires the development of new and different professional and personal relationships, the building of a team, resolving conflicts, recognizing achievement and supporting a fair and equitable workplace

Provides instruction, supervision and guidance to audit team members conducting strategic analyses and examinations of major Agency policies, programs, legislative requirements and initiatives. Monitors and provides feedback on the work performed by the team members to ensure that the audit work is effectively performed to provide the appropriate information

Leadership responsibilities include planning, organizing, co-ordinating and assigning work of project members, determining priorities, recommending resource levels, providing technical guidance and direction, monitoring, coaching, and, at the end of each project, evaluating each team member's work performance and recommending training where necessary, and, reprioritizing or creating alternative ways to accomplish project objectives

Writes, edits, and presents objective, relevant and timely financial audit reports on findings, assurance and risk management information for the management, and reporting of performance, compliance and comptrollership, and recommendations for program operations, to improve their cost-effectiveness

Participates in or chairs and facilitates departmental, interdepartmental, professional meetings, committees, workshops, focus groups and working groups involving audit and review staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Financial:** As part of the financial audits of internal financial agreements or arrangements, analyzes and assess the accuracy of stated costs in a number of accounts requiring a number of complex calculations to determine the appropriateness of amounts charged to, or paid and where necessary makes recommendations for adjustments to the amounts charged or collected. In conducting these analyses and making these recommendations, the incumbent has moderate latitude to apply accepted government accounting procedures and approaches and to choose from a number of acceptable options.

Develops, recommends, manages and monitors the budgets for individual assigned internal audit projects. Identifies the need for professional consulting services with authority to recommend the requirements and evaluation criteria, the extent and level of service, and the options to be considered.

Monitors financial audit and internal audit against budgets and in accordance with relevant TBS and Agency policies, including staff time, travel and other operational expenses.

**Technical:** During the conduct of internal audits has custody of and protects files containing confidential and secret documents borrowed from auditees.

### **Working Conditions**

**Psychological:** Psychological discomfort results from dealing with multiple clients and stakeholders, who often become confrontational, make conflicting demands and have competing priorities and deadlines. Strong opposition and hostility are not uncommon when the financial audit, internal audit or review issues are sensitive or contentious. There is a requirement to satisfy multiple, concurrent demands for high quality advice and recommendations pertaining to these same sensitive issues.

**Physical:** The work involves working daily in an open concept environment with exposure to noise, lack of privacy, distractions and interruptions from colleagues and callers, and daily exposure to glare from computers.

### **Additional Information**

**RESOURCES SUSCEPTIBLE TO INFLUENCE -  
FI WORKSHEET**

Position No **TBD**

Title **Internal Audit Project Leader (FI-3)**

Pool (Yes/No) Total size of pool **4**  
(see Note in "D" below)

Reports to **Director Internal Audit**

| RESOURCE SUB-DIVISION                         | WEIGHTING<br>FACTOR | BUDGET<br>AMOUNT<br>(in millions of<br>dollars) | WEIGHTED<br>AMOUNT<br>(in millions of<br>dollars) |
|---|---------------------|---|---|
| <b>A. Direct (1)</b>                          |                     |   |   |
| 1 Own Budget                                  | @ 1.0               | n/a   | n/a   |
| <b>OR</b>                                     |                     |   |   |
| <b>B. Indirect (1)</b>                        |                     |   |   |
| 1 Operating expenditures (2)                  | @ 0.75              | 1,242,329*                                      | 931,746__   |
| 2 Revolving Fund                              |                     |   |   |
| a Operating Expenditures                      | @ 0.75              |   |   |
| b Revenue                                     | @ 0.75              |   |   |
| 3 Capital expenditures                        | @ 0.75              | 52,810*   | 39,614__  |
| 4 Conditional Transfer Payments               | @ 0.50              |   |   |
| 5 Non-Tax Revenue (2)                         | @ 0.75              | 59,929*   | 44,946__  |
| 6 Loans, investments & Advances               | @ 0.35              |   |   |
| 7 Unconditional Transfer Payments (3)         |                     |   |   |
| 8 Tax Revenue                                 | @ 0.01              | 27,134,411*                                     | 271,344__   |
| <b>C TOTALS</b>                               |                     | <b>28,489,488*</b>                              | <b>1,016,306__</b>                                |
| <b>D Net Value of "Susceptible Resources"</b> |                     |   |   |
| Total Weighted Amount                         |                     | 7,122,372                                       | \$254,076 m.                                      |
| Size of Pool                                  | (4)                 |   |   |
| (Pool consists of 2 FI-3's and 2 FI-2's)      |                     |   |   |

**Notes:**

- 1) Use Direct or Indirect whichever is larger but not both
- 2) Excludes Revolving Fund under B2
- 3) Includes internal transfer such as Public Service, Canadian Forces



Canada Border Services Agency  
**WORK DESCRIPTION**

Agence des services frontaliers du Canada  
**DESCRIPTION DE TRAVAIL**

Job Number Numéro de emploi

AS No Numéro de SAJ

**IDENTIFYING INFORMATION DONNÉES D'IDENTIFICATION**

FIC 022

20021829

Job Title Titre du poste

**Internal Audit Manager - Financial**

Effective Date Date d'entrée en vigueur

Classification

Job Type Type d'emploi

Affiliated Positions Postes rattachés

04/09/2007

FI-04

Designation Région Submand  
☒ Adm centrale ☐ Régional ☐ National

Multit-Positions Single Position  
☐ Poste multiple ☒ Poste unique

Branch Region  
Direction générale Région

Directorate Local Offices  
Direction Bureaux locaux

Division Section

Strategy & Coordination

Internal Audit

Approved Organizational Units Unités structurelles approuvées

0008951 (5400 200 00)

**RATING COTATION**

**MANAGEMENT AUTHORIZATION - AUTORISATION DE LA GESTION**

"I approve the responsibilities described in this work description and authorize its use in the locations indicated above."

"J'approuve les responsabilités décrites dans cette description de travail et j'autorise son utilisation à tous l'endroit(s) de travail mentionné(s) ci-dessus."

*Original signed*

Mary Zamparo  
VP, Strategy & Coordination

27/11/2007

Management Signature Signature de la gestion

Title Titre

Date

**CERTIFICATION ATTESTATION**

"I certify that the following is a description of the work to be performed."

"J'atteste que ce qui suit est une description du travail à exécuter."

Immediate Supervisor's Signature Signature du superviseur immédiat

Title Titre

Date

"I certify that I have received this work description."

"J'atteste que j'ai reçu cette description de travail."

Incumbent's Signature Signature du titulaire

Date

The Public Service Labour Relations Board Regulations provide employees with the right to submit a classification grievance within 35 days of the date on which they are notified of a decision affecting the classification of their position.

Le Règlement de la Commission des relations de travail dans la fonction publique permet aux employés de présenter un grief de classification dans les 35 jours suivant la réception de la décision affectant la classification de leur poste.

## **Client-Service Results**

Manages multiple audit teams in the development, direction, management and delivery of financial audit services of CBSA programs and services, information systems and all corporate activities such as finance and human resources to provide assurance to the President and the Audit Committee with external members on the effectiveness and efficiency on the agency's governance, risk management, and control processes.

## **Key Activities**

- Plans, manages and directs a portfolio of multiple, concurrent projects (including the associated financial budgets and expenditures) consisting of financial audits, internal audits or other projects. These projects have their genesis in an annual risk-based audit plan and direction from Central Agencies.
- Manages the establishment of the specific scope, objectives, methodologies and milestones for each project, and reviews project plans and completed work to evaluate the pertinence and quality of evidence gathered; to ensure adherence to applicable professional standards, to assess the soundness of methodologies, to evaluate the relevance of conclusions and results, and to formulate strategies for effectively communicating the results.
- Briefs senior management on the results of financial audits, internal audits or other projects, negotiates the acceptance of both the results and the recommendations, and, secures commitment to action by Senior Management.
- Plans, manages and directs the work of multidisciplinary project teams comprised of Agency staff, contracted personnel, and individuals on secondment or assignment in the planning, conduct and reporting of financial audits, internal audits or other projects, supervises staff, and, establishes and manages any associated professional service contracts, agreements and partnerships.
- Provides expert level functional and technical guidance and advice on financial audit and related matters to those carrying out financial audit within the Agency.
- Leads or participates in departmental, inter-departmental or international committees, working groups, project teams, seminars, conferences, or other consultative processes to identify management issues and best practices, to develop common methodologies, and/or to contribute to professional knowledge and expertise.
- Participates in, and contributes to, the development of Directorate strategic direction, operational objectives, annual and long-term review plans, and, the subsequent resourcing strategies, policies, standards, systems, methodologies, processes, tools and techniques.
- Manages human and financial resources under their responsibility. They are the technical authority approval and provide guidance to the Internal Audit Director, who has the delegation

## **Skill.**

The work requires knowledge of theories, concepts, standards, principles, methods, practices, tools and techniques associated with financial auditing, to select the appropriate approach to conduct specific financial audits, or related reviews, to determine relative strengths and weaknesses of the approaches, to plan, manage and direct internal audit or related projects, apply appropriate methodologies, and to explain their application to project team members and to subsequently coach them in that application, to design, generate, test or pilot new and innovative approaches, to keep abreast of current trends and to adapt to a changing environment, to advance the knowledge and application with project teams, and with colleagues both domestically and internationally.



Mastery of financial audit knowledge is necessary to: act as an expert advisor to Agency staff engaged in internal audit projects where the staff's primary background is not finance; to provide expert level functional and technical advice and guidance to all staff carrying out financial audit or using methods normally associated with financial audit, and, to ensure effective financial audit or review project management, and to ensure compliance to professional financial standards and ethics

The work requires knowledge of the theories, concepts, principles, standards, methodologies, tools and techniques of internal audit. This knowledge is needed to plan, manage and direct internal audit projects, apply appropriate methodologies, and to coach project team members on their application. Internal audit knowledge is required: to select the appropriate application to conduct specific projects, to determine relative strengths and weaknesses of the applications, and to apply the techniques. Internal audit knowledge is necessary to ensure effective project management and compliance to professional standards and codes of conduct.

The work requires a knowledge of ethics, professional codes of conduct, and the nature of fraudulent activity to promote ethical behaviour in the conduct of financial audits, internal audits, or reviews, to provide direction and leadership to project teams, to prevent and detect unethical or fraudulent activities, and promote ethical performance in the department.

The work requires a knowledge of current financial management, business and public administration theories (i.e. Government of Canada accounting practices, principles, guidelines, policies and legislation). Nor do they require knowledge of GAAP), concepts, principles, practices and techniques relating to such things as strategic, operational and business continuity planning, risk identification, assessment and management, governance, leadership, management frameworks, and internal controls, performance measurement and management, and communications and information management. This knowledge is used in the development of innovative and practical recommendations to Senior Management to improve existing departmental processes, systems and procedures and to provide advice on the management of risk, risk mitigation approaches, audited financial statements, public accounts and internal financial controls.

The work requires a knowledge of strategic and operational planning including environmental scanning, business intelligence, risk assessment, and definition of criteria to place potential internal audits, program evaluations and reviews in priority to form the basis of the annual and long-term review and business plans, to rationalize planned internal audit thrusts, to assess coverage of areas of materiality, and to provide multi-perspective views on governmental, departmental and organizational strategic and business plans, management functions, activities and systems to Senior Management and stakeholders.

Knowledge of organizational leadership and behaviour, management of change, and existing or emerging public sector and private sector human resource management themes and issues to lead, direct, organize and build multi-disciplinary project teams; supervise staff, and to provide advice, opinions and recommendations to Senior Management and stakeholders.

Project and time management (including contract management and administration, and quality assurance and control) to effectively manage a portfolio of financial audit, internal audit, and other projects.

The work requires a knowledge of the following research and assessment concepts and methods: rational problem solving, hypothesis formulation and validation, cost/benefit and cost/effectiveness analyses, model design and interpretation, control materiality/risk estimation, results measurement, benchmarking, quantitative approaches including statistical sampling and projection, regression, and correlation,

investigative methods; business process re-engineering; flowcharting; interviewing techniques; focus groups; control self-assessment, and the design and integration of sophisticated computer-based and manual audit testing methodologies. This knowledge is required to select and supervise the application of the appropriate technique in the conduct of complex audits, and to be an expert advisor to Directorate staff using these techniques.

Knowledge of computer software applications (such as word processing, presentation, database, spreadsheet, Internet/Intranet file/document utilities, decision support, communications software, productivity-automated working paper systems, flowcharting, project management, risk assessment, fraud detection, electronic question and survey, statistical sampling and computer-assisted audit software) to apply the most effective and efficient tools and approach in the conduct of internal audits, risk and control assessments, or other projects.

Knowledge of communication and marketing techniques and approaches including interviewing, facilitating or conducting focus groups, writing and presenting reports, briefs, discussion papers, correspondence, and negotiating. Writer skills are needed to select the most appropriate approach to communicate internal audit, or other project results and recommendations to Senior Management and stakeholders, to negotiate acceptance of recommendations, and, to build consensus to secure a commitment to action.

Communication skills to interview senior management and stakeholders to gather critical and confidential information to assess the overall functioning of management, internal controls and Agency program and services. Being aware of the interviewee needs and concerns, and, the ability to interpret the non-verbal cues emanating from interviewees who have individual and hidden agendas is necessary to obtain a true understanding what is being said, or not said, and what is actually meant. When interviewing members of senior management and deciphering the true meaning of a message, the unspoken or implicit message is often more important than the explicit or spoken message. In some cases, the implicit and explicit messages are contradictory and great skill is required to assess the degree of credibility of the messages and to determine whether more questioning or other data.

### **Effort:**

Intellectual effort is required to identify key issues in the Agency and to select financial audit, internal audit and other projects to be included in the annual and long-term review plan to address those issues. Effort is required to research, analyze, interpret and model multi-perspective views of program objectives and requirements, legislation, regulations, directives, operational objectives, policies, procedures, trends, key management concerns, opportunities and exposures of significance to determine the issues, and then to determine how the results and recommendations of internal audit or other projects could add to Senior Management's ability to deal with those issues. The problem is to achieve balanced and effective financial and internal audit taking into account current issues and latent risk.

Intellectual effort is required to balance and organize several concurrent projects, define multiple tasks, select and augment teams with appropriate generalist and specialist resources including contracted support, and establish priorities while successfully meeting disparate deadlines. It becomes more difficult when new projects such as high priority projects are unexpectedly added to the mix and have to be scheduled and resources found to do them. Constraints include solving resourcing and scheduling problems while other demands are being met, the requirement to quickly find a way to address the unexpected high profile project in a short period of time, and the need to take into account the views of Senior Management and staff when changing priorities and juggling project schedules.

Intellectual effort is required to establish the appropriate scope, objectives and methodologies for individual financial audit, internal audit and other projects. Intellectual effort is required to formulate Senior Managements' problems and needs objectively and accurately and to compile, analyze and synthesize a wide range of information. In some cases, it is necessary to develop new conceptual frameworks in order to understand the issues and their relationships and develop the necessary scope and objectives for the project.

Intellectual effort is needed to consider, select and adapt alternative approaches and methodologies to address the selected objectives and to design a framework for the analysis of diverse quantitative and qualitative information to be gathered. Many financial audits, internal audit and other projects require either the consideration of a wide range of possible approaches and strategies, or developing new ones in response to particular problems. Effort is required to select an approach or methodology stem from the need to gather information in an acceptable length of time for internal audits the need to gather "hard" evidence on "soft" issues such as ethics and values, and the need for alternative approaches and methodologies to conform to financial audit, professional internal audit or review standards for evidence gathering.

Intellectual effort required to challenge assumptions and underlying logic used by project teams to develop conclusions and recommendations and the quality of evidence supporting them and analyze financial audit, internal audit or investigation results to identify the requirement for further research on information, to make judgment calls on the importance, marketability and evidential support for financial audit, internal audit observations and to provide sound rationale for revising conclusions.

Intellectual effort is required to synthesize and analyze extensive amounts of information of varying complexity and completeness, to report on the relevant issues, findings and conclusions and, to develop practical recommendations for Senior Management and Stakeholders. Intellectual effort is required to identify core elements, to assess risks and opportunities for change including legislative changes, and, to exercise judgment on the importance, nature and adequacy of support for recommendations. There is intellectual effort in providing expert level functional and technical advice and guidance expertise on the application and adaptation of a variety of financial audit theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. This advice and guidance is provided to staff within the Agency at various levels and the challenge is to provide advice and guidance appropriate to the problem being addressed by the requestor of the advice and to provide it in a way that will be useful.

Provide expert level functional and technical advice and guidance expertise on the application and adaptation of a variety of internal audit theories, concepts, standards, principles, methods, practices, tools and techniques used during the conduct of projects. This advice and guidance is provided to staff within the CRSA at various levels and the challenge is to provide advice and guidance appropriate to the problem being addressed by the requestor of the advice and to provide it in a way that will be useful. Constraints include the need to consider the varying background knowledge and skills levels and experience of the staff requesting the advice or assistance and, to ensure conformity to the professional standards and ethics for internal audit.

**Physical:** The work requires sitting for extended period of time throughout the day while operating a computer equipment/keyboarding or traveling in cars and planes.

### **Responsibility:**

**Human Resources:** Determines human resource requirements, plans, prioritizes and allocates work and work schedules, provides training, evaluates performance, selects, orients and develops staff, ensures a

safe, healthy, harassment free workplace. Fosters a team environment mobilizes energies, motivates and maintains morale of staff

Manages and leads multiple, concurrent, multi-disciplinary project teams (eight employees comprised of F1's, AS-6s, F1-2s, AS-5s, F1-1s and AS-3s), comprised of subject-matter experts, seconded staff, staff on assignment, employees of OGDs and agencies, professional consultants, and/or students in a matrix organization. This requires the continual development of new and different professional and personal relationships, the building and re-building of teams, resolving conflicts, recognizing achievement, and, supporting a fair and equitable workplace. Leadership responsibilities include planning, organizing, co-ordinating and assigning work of multi-disciplinary project teams, determining priorities, authorizing resource levels, providing technical guidance and direction, monitoring, coaching and evaluating work performance against planned deliverables, reprioritizing or creating alternative ways to accomplish project objectives.

Establishes performance expectations and agreements for employees and with each employee, develops an individualized, personal learning plan with annual updates to ensure employees have the best opportunity to enhance their knowledge, skills, competencies and abilities in the internal audit field. Periodically throughout the year discusses with the employee his or her performance and the progress of their learning.

Participates in or chairs and facilitates departmental, interdepartmental professional meetings, committees, workshops, focus groups and working groups involving audit staff, contracted resources, and representatives of departmental organizations, both senior managers and working level employees.

**Financial:** Develops, recommends, manages and monitors a budget for a portfolio of financial audit, internal audit and other projects, with full authority to identify internal staff and external contract resource requirements, travel and other project costs and to reallocate financial or other resources between projects within the portfolio to meet objectives.

Contracts for multi-disciplinary or multi-service professional consulting services with full authority to specify requirements and evaluation criteria, to negotiate the extent and level of service, and with the latitude choose from different options and to evaluate and select the best proposal. Verifies that services have been rendered in accordance with contract specifications, and that the price is correct under Section 34 of the Financial Administration Act, and, recommends invoices for payment.

Monitors internal audit risk and control assessment and review project expenditures against budgets and approves project expenditures in accordance with relevant TBS and departmental policies, including staff time travel and other operational expenses and recommends payment under Section 34 of the Financial Administration Act. Spends funds according to Treasury Board directives and departmental guidelines for own pre-approved travel expenses including the use of government credit card and taxi cabs.

**Technical:** During the conduct of internal audits, risk and control assessments, or other projects has custody of and protects files containing confidential and secret documents borrowed from auditees as well as, depending on the topic being examined, proprietary and commercially confidential documents. Uses a personal computer, software, office supplies, furniture and equipment, reference materials for performance of own work.

### **Working Conditions:**





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## WORK DESCRIPTION COVER SHEET / PAGE COUVERTURE DE LA DESCRIPTION DE TRAVAIL

### SECTION A: JOB INFORMATION / INFORMATION RELATIVE À L'EMPLOI

|   |  |  |  |
|---|--|--|--|
| Job Title / Titre d'emploi<br><b>Internal Audit Trainee</b>   |  | Job/Generic Number / Numéro d'emploi/de générique<br><b>AMT/MTT</b>                          |  |
| Department/Agency / Ministère/Agence<br><b>CBSA</b>   |  | Job Effective Date / Date d'entrée en vigueur - emploi<br><b>March 26, 2018</b>              |  |
| Job Classification / Classification de l'emploi<br><b>AS-02</b>   | Functional Authority (if applicable) / Autorité fonctionnelle (si applicable)<br><b>Internal Audit</b> | Delegated Job Sponsor Name / Nom du commanditaire délégué d'emploi<br><b>Claudette Blair</b> |  |
| Job Ratings / Degrés d'emploi<br><b>Knowledge: C1 135</b><br><b>Continuing Study: 2 30</b><br><b>Decision-Making: A1 70</b><br><b>Contacts: A1 26</b><br><b>Supervision: N/A 0</b><br><b>Total 261 points</b><br><b>AS-02 (241-320)</b> | Supervisor Position Classification / Classification du poste du superviseur<br><b>AS-07-30195371</b>   | OCC and NOC / CCP et CNP<br><b>1111</b>  |  |
| Job Type / Type d'emploi<br><input type="checkbox"/> Headquarters / Administration Centrale<br><input type="checkbox"/> Regional / Régional<br><input type="checkbox"/> National / National<br><input type="checkbox"/> Unique / Unique |  | Special Instructions (References) / Instructions spéciales (références)                      |  |

### SECTION B: POSITION INFORMATION / INFORMATION RELATIVE AU POSTE

|  |  |   |  |
|--|--|---|--|
| Position Number / No. de poste                                     |  | Effective Date / Date effective                         |  |
| Branch/Region / Direction générale/Région                          | Directorate/District / Direction/District                    | Division  |  |
| Supervisor position Number / No. de poste du superviseur           | Supervisor Group and Level / Groupe et niveau du superviseur | Supervisor Job Title / Titre d'emploi du superviseur    |  |
| Org Unit / Unité org.  | Cost Centre / Centre de coût                                 | Geographic Location / Lieu géographique                 |  |
| Linguistic Profile / Profil linguistique                           | Security Requirements / Exigences en matière de sécurité     | Other / Autres<br>Armed/Uniformed / Armé à feu/uniforme |  |
| Communication Requirements / Exigences en matière de communication | Special Instructions / Instructions spéciales.               |   |  |

### SECTION C: AUTHORIZATION AND SIGNATURES / AUTHORISATION ET SIGNATURES

|                    |  |           |      |
|--------------------|--|-----------|------|
| Employee / Employé | I certify that I have received this work description.<br>Je certifie que j'ai reçu cette description de travail. |           |      |
|                    | Name / Nom   | Signature | Date |

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|   |  |                                     |                             |
|---|--|-------------------------------------|-----------------------------|
| <b>Supervisor<br/>Superviseur</b>                       | <i>I have read this work description, and confirm that it accurately describes the work assigned to this position.<br/>J'ai lu cette description de travail, et je confirme qu'elle décrit adéquatement le travail assigné à ce poste.</i> |                                     |                             |
|   | <u>Laura Matar</u><br>Name / Nom   | <u>Laura Matar</u><br>Signature     | <u>Aug 1 '18</u><br>Date    |
| <b>Delegated<br/>Authority<br/>Autorité<br/>Délégué</b> | <i>I have reviewed this work description, and confirm that it accurately describes the work required.<br/>J'ai revu cette description de travail, et je confirme qu'elle décrit adéquatement le travail requis.</i>                        |                                     |                             |
|   | <u>Claudette Clair</u><br>Name / Nom   | <u>CLAUDETTE CLAIR</u><br>Signature | <u>Aug 1 / 2018</u><br>Date |

## CLIENT SERVICE RESULTS / RÉSULTATS AXÉS SUR LE SERVICE À LA CLIENTÈLE

Under general supervision, provides support and performs assigned tasks within each of the phases of an audit engagement as a member of an audit team designed to provide departmental senior management with opinions on the effectiveness and adequacy of risk management, control and governance processes and to report on individual risk-based audits. Audit teams report to the Senior Director, Internal Audit.

## KEY ACTIVITIES / ACTIVITÉS PRINCIPALES

Under the general supervisor of the Audit Manager,  
As part of the Planning Phase:

- Conducts assigned research, collects and analyzes data, and summarizes information to assist the audit team in drafting the terms of reference as part of the Planning Phase of the audit engagement.
- Organizes audit interviews, participates with the Audit Manager in the conduct of interviews of auditees by taking interview notes, highlighting potential issues, and following-up on the collection of requested information.

As part of the Examination Phase:

- Conducts assigned audit tests and summarizes results of compliance to audits tests as part of the Examination Phase of an audit engagement.

As part of the Audit Engagement:

- Records information in the audit project database as a record of audit evidence to support the audit engagement's findings, conclusions and recommendations.

Learns about the Agency's mandate, organization structure and operations, research and information gathering techniques related to internal audit, and the *Policy on Internal Audit* by completing mandatory training for Internal Audit Trainees as defined in a Personal Learning Plan detailing planned professional development activities.

## WORK CHARACTERISTICS / CARACTÉRISTIQUE DU TRAVAIL

### 1 - SKILL / HABILETÉ

Knowledge of methods, techniques, tools and practices for researching and analyzing information and data acquired through formal education or work experience.



Basic knowledge of the *Policy on Internal Audit* and the internal audit process, methods, practices and requirements as applied within the Internal Audit and Program Evaluation Directorate, in order to participate in the examination of an audit entity's records and processes.

Knowledge of computer software applications to conduct assigned analysis and to document results.

Knowledge of the mandate of the CBSA, the Agency's organization structure and its operations in order to understand the context of audit engagements.

Knowledge of communications methods, tools and processes to select the most appropriate method for collecting and analyzing information from auditees, and to provide clear and concise written analyses and summaries to the Audit Manager.

Reading, listening and observation skills are required to collect and analyze information from auditees.

Interpersonal skills to participate and contribute effectively as a team member so that assigned tasks are delivered within prescribed time frames.

### Continuing Study – Étude continue

Attends mandatory training for Internal Audit Trainees as defined in a Personal Learning Plan detailing planned professional development activities.

## 2 - EFFORT

### Intellectual effort

Intellectual effort is required to learn about the Agency's mandate and operations, and the *Policy on Internal Audit* and to apply that learning to conduct research and analysis of program objectives and plans, budgets, management concerns, and previous audits to assist the audit team in drafting the terms of reference as part of the Planning Phase of the audit engagement and in conducting assigned audit tests as part of the Examination Phase.

Intellectual effort is required to conduct research to synthesize, analyze and summarize information from auditees of varying complexity and completeness as part of the Examination Phase for presentation to the Audit Manager. This involves the application of research and analytical skills to collect and analyze information related to the organization being audited and to assigned audit tests.

### Physical Effort

Physical effort is required to work for several hours at a time at a computer and to travel, which can be physically demanding.





### 3 - RESPONSIBILITY / RESPONSABILITÉ

#### Supervision

N/A

#### Budget

N/A

#### Contacts

Provides and presents research, analyses and summaries for use by the Audit Manager for the development of terms of reference, audit criteria, audit programs and audit questionnaires.

Exchanges information with other team members and IAPED personnel to increase knowledge and skills.

Contacts departmental managers, staff and other stakeholders to organize audit interviews and meetings as part of the audit engagement, takes notes at audit interviews; collects and analyzes data, and records the information in the audit working papers as evidence in support of the audit engagement.

#### Physical Assets

Responsible for the use of a personal computer and associated equipment, software packages and standard office equipment.

#### **Other responsibilities – Autres responsabilités**

Responsible for following ethical principles, professional standards and codes of conduct, and promoting ethical behaviour in the conduct of audits.

### 4 - WORKING CONDITIONS / CONDITIONS DE TRAVAIL

The work is performed in an open office with frequent interruptions, strict deadlines, multiple demands and lack of control over the pace of work.

Visits are often made to client premises where there is occasional exposure to non-cooperative clients and the accompanying strained relationships.

The physical demands may include eyestrain, back strain and tension from prolonged attention to details.

### ADDITIONAL INFORMATION / INFORMATION ADDITIONNELLE

